THE LIBRARIES

COLUMBIA UNIVERSITY

Ms Coll. Carnegie Corp.

Journal
1885-1897

Andrew Carnegie

2

§3

January 1st 1885

112	**Office Expenses**		10000	
94		To Chas. T. O. Mackie		10000
		Salary for December 84		
		1st		
108	Stable		6000	
82		To John O'Hara		6000
		Wages for December 84		
		1st		
108	Stable		9500	
111		To Bernard Slater		9500
		Wages for December 84 and		
		six months bonus to date		
		1st		
62	**Alexander Peirce**		30000	
116		To Interest and Exchange		30000
		Six months interest		
		on loan to Dec. 31, 84		
		1st		
118	Carnegie Bros & Co Limited, Suspense		9471	
84		To Carnegie, Bros & Co Ltd Open		9471
		Advances to date		
		31st		
36	**Bills Receivable**		500	
116		To Interest and Exchange		500
		Interest for one month		
		on H. D. W. Loomis' note		
		#2 due Dec 27/30 1884		
		31st		
104	Charities & Gifts			
112		To **Office Expenses**		
		The following were paid from		
		Cash Drawer and charged in		
		Petty Cash Book.		
		Jany 2 One dozen Note Books $/.S.		50
		" 9 4 Dinners		240
		" 14 3 "		180
		" 23 4 "		240
		" 30 4 "	950	240
		These were D. C. Sullivan's expenses		
		incurred while taking short-hand		
		Essays.		
		31st		
100	Andrew Carnegie, Personal			
112		To **Office Expenses**		
		The following were paid from		
		Cash Drawer & charged in P. C. Book		
		Jany 7 Postal Note Brentano Bros		38
		" 10 Cash		100
		" 27 Macmillan & Co	228	90

January 31st 1885

90 Thos. M. Carnegie Trustee
112 To Office Expenses
The following were paid from Cash Drawer & charged in P.C.B.
Jany 2. B.G. Neff balance due 20
" 5. Telegram to Mr. T.M.C. 75
" 29. do do 209 114
31st

88 Thos. M. Carnegie Esq.
112 To Office Expenses
The following was paid from Cash Drawer & charged in P.C. Book
Jany 5 Expressage Miss Coleman 50 50
31st

79 Chas. H. Odell 140
112 To Office Expenses 140
R.R. Tight for washing towels
December " see P.C. Book
Jany 21st

February 1st 1885

112	Office Expenses.		10000	
94		To Chas. T. O. Mackie		10000
		Salary for January		
		1st		
108	Stable		6000	
82		To John O'Hara		6000
		Wages for January		
		1st		
108	Stable		3500	
111		To Bernard Slater		3500
		Wages for January		
		13th		
112	Office Expenses		200	
40		To Suspense		200
		Cash received from J. G. A.		
		Leishman + put in Cash		
		Drawer see Petty Cash Book		
		27th		
90	Thos. M. Carnegie "Russel"		500	
94		To Chas. T. O. Mackie		500
		Cash handed C. J. Nash		
		Enquiry y/c Expenses		
		28th		
19	Western Car Co		9075	9075
48	Thos. M. Carnegie Western Car Co.		5156	5156
120		To Dividends		
		28th		
104	Charity Gift			
112		To Office Expenses		
		The following were paid from		
		Cash Drawer to D. J. Sullivan		
		see Petty Cash Book		
		Feby 6. Dinners		235
		" 13 do		230
		" 20 do		240
		" 27 do		180
		" 16 Tickets Police Pension Fund	1085	200
		28th		
100	Andrew Carnegie, Personal		100	
112		To Office Expenses		100
		Feby 6. Expressage "Echo		
		see Petty Cash Book		
		28th		
88	Thos. M. Carnegie, Pgsn		125	
112		To Office Expenses		125
		Feby 13 Expressage see		
		Petty Cash Book		

February 28th, 1885

90	Thos. M. Carnegie Trustee		50	
112	To Office Expenses			50
	Febr 11 Telegram			
	see Petty Cash Book			
	28th			
118	Carnegie Bros & Co Limited Suspense		135	
112	To Office Expenses			135
	Febr 16 & 17 Expressage on			
	"Ironmongers" see Petty Cash Book			
	28th			
21	Kentucky & Hamilton Bridge Co. Bonds		330000	
120	To Dividend.			330000
	$20 on coupons #19			

March 1st 1885

112	Office Expenses		10000	
94	To Chas. J.O. Knackie			10000
	Salary for February			
	1st			
108	Stable		6000	
82	To John O'Hara			6000
	Wages for February			
	1st			
108	Stable		3500	
111	To Bernard Slater			3500
	Wages for February			
	1st			
80	Keystone Bridge Co., Loan		35667	
116	To Interest & Exchange			35667
	214 days interest on loan			
	31st			
17	New York Cleveland Gas Coal Co		262600	
120	To Dividend			262600
	Dividend of 4%			
	31st			
104	Charity & Gift			
112	To Office Expenses			
	The following were paid on a/c			
	D. L. Sullivan see P. Cash Book			
	March 6. Dinners			220
	" 13 do.			100
	" 20 Pencils		360	40
	31st			
79	Chas. H. Odell		120	
112	To Office Expenses			120
	March 13. Paid R.J. Tighe for			
	washing towels see P.C. Book			
	29th			
65	Edward Ellis		9000	
116	To Interest & Exchange			9000
	One years interest on loan			
	31st			
116	Interest & Exchange		1789	
60	To Miss Mary C. Brown			1789
	Int to 26th on trust a/c			
	31st			
116	Interest & Exchange		9921	
29	To John Lamberton	49		9921
	Six months interest to date			

April 1st 1885

112	Office Expenses		10000	
94		To Chas. T. O. Mackie		10000
		Salary for March		
		1st		
168	Stable			
82		To John O'Hara		6000
111		" Bernard Slattin	9500	3500
		Wages for March.		
		18		
61	John D. Champlin Jr.		19200	
110		To Interest & Exchange		19200
		One years interest on a/c		
		30		
11	Youghiogheny Northern R. R. Co		316350	
120		To Dividend		316350
		30		
102	Andrew Carnegie, Personal		90000	
115		To J. H. Bridge		90000
		Services and Board as follows.		
		Jany 24 8 weeks services @ 250.		
		Feby 21 4 weeks services to date		
		Board 220.		
		March 21 4 weeks services to		
		date Board 220.		
		April 18 4 weeks services to		
		date 120		
		Apl 22 Board to date 100.		
		30		
79	C. H. Odell		110	
112		To Office Expenses		110
		April 16 Paid R. J. Sigler for washing		
		towels (see Petty Cash Book)		
		30th		
104	Charity & Gift			
112		To Office Expenses		
		April 30 Dinners D. Sullivan		990
		" 23 Subscription for 1 year to		
		Magazines for Reading Room		
		Demorest Mthly, and subscrip.		864
		to "Times" for Mr Lauder to		
		Mch 4/86 (see P. C. Book)	2262	408
		30th		
112	Offices Expenses		2000	
94		To Chas. T. O. Mackie		2000
		Cash for Drawer Apl 23 & 28		
		see Petty Cash Book.		

May 1st, 1885.

112	Office Expenses		10000	
94		To Chas. T. O. Mackie		10000
		Salary for April		
		1st		
108	Stable		9500	
82		To John O'Hara		6000
111		" Bernard Slater		3500
		Wages for April		
		1st		
116	Interest Exchange		3917	
122		To Mrs George Robertson		3917
		Interest to May 1st say		
		52 days @ 8% on Trust a/c		
		Interest is to be permitted from		
		May 1st and Nov 1st.		
		1st		
116	Interest Exchange		13289	
55		To Misses J. & H. J. Martin		13289
		Interest to date for six		
		months on Trust a/c @		
		8% per annum		
		16th		
102	Andrew Carnegie Personal		12000	
115		To J. H. Bridge		12000
		Salary for four weeks		
		services to date		
		27th		
102	Andrew Carnegie, Personal		10000	
115		To J. H. Bridge		10000
		Board to date at Windsor		
		30		
115	J. H. Bridge		100	
94		To C. T. O. Mackie		110
		Cash advanced April		
		31st		
12	Youghiogheny Water Co		76950	
120		To Dividend		76950
		Dividend paid May 1st		
		31st		
105	Charities & Gifts		1030	
112		To Office Expenses		1030
		D. J. Sullivan's dinners see		
		Petty cash Book		
		31st		
112	Office Expenses		998	
105		To Charities & Gifts		998
		Proceeds Draft from King Ballie & Co for		
		1/4 of 1% sent at Xmas		

June 1st, 1885.

112	Offices Expenses		10000	
94		To Chas. T. O. Brackett		10000
		Salary for services May		
		1st		
108	Stable		9500	
82		To John O'Hara		6000
111		" Bernard Slater		3500
		Wages for services May		
		13th		
102	Andrew Carnegie Personal		17000	
		To J. H. Bridge		
		Salary for four weeks services to date		14000
		Board at Windsor Hotel 2½ weeks @ $20		5000
		15th		
116	Interest and Exchange			
56		To Mrs Margaretta T. Fuller	10500	10500
57		" Mrs Frances Bradley	17500	17500
		six months interest to date on Trust a/c @ 4%		
		27th		
36	Bills Receivable		21000	
116		To Interest and Exchange		21000
		six months interest on M. D. C. V. Loomis's notes ($7000-) to date		
		30th		
21	Keokuk & Hamilton Bridge Co, Bonds		330000	
120		To Dividend		330000
		$20- paid per coupon June 13th		
		30th		
105	Charity & Gift		1275	
113		To Office Expenses		1275
		Cable 30 D. J. see Sullivan's dinners & see Petty Cash Book		
		30th		
102	Andrew Carnegie Personal		810	
113		To Office Expenses		810
		June 13 subscriptions to sundry papers see Petty Cash Book		
		30th		
79	C. H. Odell		110	
113		To Office Expenses		110
		Cable 15 R. A. Inglee ½ of washing Odell see Petty Cash Book		
		30th		
113	Office Expenses		1700	
94		To Chas. T. O. Brackett		1700
		Cash advanced Cash Drawer see P. C. Book		

June 30th 1885

113	Office Expenses		332	
79	To C. H. Odell			332
	June 29. Cash for Washing to May 1st see Petty Cash Book			
	30th			
116	Interest & Exchange		32491	
52	To Mrs L. V. Hamlen			32491
	Interest on her account to date @ 7% per annum			
	30th			
52	Mrs L. V. Hamlen		500000	
130	To Miss Eleanor Hamlen			500000
	An account is opened in Miss Eleanor Hamlen's name for $5,000 as per Mrs Hamlen's verbal instructions. Miss Hamlen is to received 7% interest on her account			
	30th			
52	Mrs L. V. Hamlen		500000	
131	To Miss Elizabeth Hamlen			500000
	An account is opened in Miss Eliz. Hamlen's name for $5,000 as per Mrs Hamlen's verbal instructions Interest at 7%			
	30th			
116	Interest and Exchange		29883	
54	To Mrs A. R. Hill			29883
	Six months interest on Stock a/c to date @ 7%			
	30th			
84	Carnegie Bros & Co. Limited, Open		100000	
72	To Robert Allen			100000
	Feby 18th 1885 Cash received on account of Mortgage being (2nd) Second instalment on same.			
	30th			
84	Carnegie Bros & Co. Limited, Open		7905 00	
13	To Union Supply Co, Ld.			7905 00
	March 10, 1885 Cash Dividend #3			
	30th			
84	Carnegie Bros & Co. Limited, Open.		375	
74	To Saml H. Getty.			375
	March 31, 1885. Cash in full for Quarter's Interest on loan to April 1st, 1885.			

June 30th, 1885.

102	Andrew Carnegie Personal			
84	To Carnegie Bros & Co., Ld Open			
	Jany 13/85 To Cash handed Mr Carnegie in Pittsburgh.		50000	
				50000
	Apl 9/85 To Cash handed Mr Carnegie in Pittsburgh		50000	
				50000
	30th			
81	Hartman Steel Co, Limited, Loan.		15,00000	
84	To Carnegie Bros & Co, Ld, Open			15,00000
	Jany 15/85 To Cash advanced H.S. Co Ld			
	30th			
36	Bills Receivable			
84	To Carnegie Bros & Co, Ld, Open			
	Feby 2/85 To Cash Caused A. Gottlieb on his due bill favor of A. Carnegie, dated Feby 2/85		3,00000	
				3,00000
	April 1/85 To Cash Caused D.H. Smeith on his note for one year after date favor A. Carnegie, + dated April 1, 1885.		50000	
				50000
	Both of these notes are held by S.E. Moore at Pittsburgh.			
	30th			
38	Bills Payable			
84	To Carnegie Bros & Co, Ld Open			
	Feby 4/85. Paid C.F. Mc Candless note favor of note #2 due today		30,00000	
				30,00000
	Feby 4/85 Paid the interest due of C.F. Mc Candless' Note #2. say interest on 2 yrs @ 6%		3,60000	
				3,60000
	Mch 17/85 Paid John Scott's note favor of #1 due today		20,00000	
				20,00000
	" 17/85 Paid the interest on J. Scott's #1 say 3 yrs @ 6%		3,60000	
				3,60000
	Apl 21/85 Paid note favor John Scott #8 due today		20,00000	
				20,00000
	" 21/85 Paid the interest on J. Scott's #8 say 3 y. 1 m. 3 d @ 6%		3,71000	
				3,71000
	Apl 14/85 Paid six mos interest to date on two notes favor of J.R. Mc Cullough		1,50000	
				1,50000
	30th			
34	South Pennsylvania Rail Road Syndicate			
84	To Carnegie Bros & Co., Ld Open			
	Feby 9/85 Paid 5th installment of 2%		2000000	2000000
	Mch 10/85 " 6th " " 2%		2000000	2000000
	Apl 9/85 " 7th " " 2%		2000000	2000000

June 30th, 1885.

102	Charity and Gift			
84		To Carnegie Bros & Co., Ld., Open.		
		Feby 11/85 Paid Mrs Hogan's rent for year ending Dec. 31/85	50000	50000
		Mch 2 Subscription for benefit Steward Palmer's widows	10000	10000
		" 18 Donation to Homestead Branch of the Emerald Benefical Assn of Penn.	10000	10000
		30th		
8	H. C. Frick Coke Co., Stock		830000	
84		To Carnegie Bros & Co., Ld., Open		830000
		Mch 10th/85 Purchase of 166 shrs of Capital Stock from H.C. Frick Coke Co at $50 - (par)		
		30th		
13	Union Supply Co., Limited, Stock		22185	
1		To Stock		22185
		Mch 10th/85 The 166 shares of capital stock of H.C. Frick Coke Co. purchased Mch 9/85 @ $50. per share & par. carries with them $221 85/100 capital stock of Union Supply Co., Ld.		
		30th		
132	Carnegie Co-operative Association Loan		600000	
84		To Carnegie Bros & Co., Ld., Open		600000
		Mch 14th/85 Cash loaned C. C. Assn for use as per Journal Papers filed and to be filed.		
		30th		
104	Charity Gift			
84		To Carnegie Bros & Co., Limited, Open		
		May 9th Subscription to "Home of the Friendless" for 1885	10000	10000
		June 26. Subscription to "Open Air Fund"	10000	10000
		30th		
34	South Pennsylvania Rail Road Syndicate			
84		To Carnegie Bros & Co, Limited, Open		
		May 11, Paid 8th instalment of 2 %	2000000	2000000
		June 9, " 9 " " 5 %	5000000	5000000
		30th		
40	Suspense		100000	
84		To Carnegie Bros & Co., Limited, Open.		100000
		May 22 Loan to H.L. Collins		
		30th		
7	Hartman Steel Co, Limited, Capital Stock		3900000	
84		To Carnegie Bros & Co, Limited, Open		3900000
		June 12. Subscription in full to increased Capital		

June 30th, 1885.

116	Interest & Exchange		172 25	
84		To Carnegie Bros & Co, Limited, Ledger		172 25
		June 12. The subscription & increased capital of Hartman Steel Co, Limited was payable 1/2 May 1st & 1/2 June 1st. Interest is therefore charged & paid as follows (at 6%)		
		May 1st $ 12,500 - Jun 42 ds = 138.50		
		June 1 " 12,500 " 12 " = 35.75		
		30th		
38	Bills Payable		1,550 00	
84		To Carnegie Bros & Co, Limited, Ledger		1,550 00
		June 18/85 Paid six months interest on note favor H. Phipps Esq for $ 31,000 - at 6%. say 180 ds		
		30th		
116	Interest and Exchange		1,550 00	
38		To Bills Payable		1,550 00
		June 18/85 180 days interest on note favor of H. Phipps Esq.		
		30th		
75	Cottage at Cressona			
84		To Carnegie Bros & Co. Limited, Ledger		
		June 18/85 Paid Jas J. Christie for bawling roof of Cottage	51 00	51 00
		June 18/85 Paid Thos J. Lee for repairs to Cottage	138 10	138 10
		30th		
102	Andrew Carnegie, Personal			
84		To Carnegie Bros & Co, Limited, Ledger		
		June 23/85 Cash, received from Aug Burgess	188 00	188 00
		" 29. Cash sent to Cressona	500 00	500 00
		" 29 " paid Geo Lauder for Amounts advanced	180 00	180 00
		" 30 Petties paid by A. Burgess see copy his statement.	84 43	84 43
		30th		
135	Charity & Gift		46 02	
84		To Carnegie Bros & Co, Limited, Ledger		46 02
		June 30. Petties paid by A. Burgess see copy his statement.		
		30th		
116	Interest & Exchange		5,293 91	
84		To Carnegie Bros & Co, Limited, Ledger		5,293 91
		June 30. Interest on amounts advanced for sundries to date see statements.		

June 30th 1885

84	Carnegie Bros & Co, Limited Ledger			
120	To Dividend			
	Apl 20 Dividend #17 4 p/o on Stock		111,805.85	111,805.85
	June 10 " 18 2 " " "		55,902.93	55,902.93
	" 30 " 19 2 " " "		55,902.92	55,902.92
	30 do			
84	Carnegie Bros & Co, Limited, Ledger			
71	To J. H. Getty.			
	May 25 Paid Mortgage on House in full		25000	25000
	" 25 2 mos interest on same		250	250
	30 do			
71	J. H. Getty		250	
116	To Interest & Exchange			250
	Two months interest to May 25			
	30 do			
84	Carnegie Bros & Co, Limited, Ledger		150000	
70	To R. P. Dewie			150000
	June 5. Paid Interest on Loan for six mos			
	30 do			
70	R. P. Dewie		150000	
116	To Interest & Exchange			150000
	June 5 Six months interest @ 6 p/o			
	30 do			
	Saml. H. Getty			
116	To Interest & Exchange			
	Mch 31. Three mos interest		375	375
	Error in above ~~That 25 Two " " on #250~~			
	30 do			
116	Interest & Exchange		150000	
38	To Bills Payable			150000
	Apl 14 Six mos interest J. H. M. & C.			
	30 do			
13	Union Supply Co		7,950.00	
120	To Dividend			7,950.00
	Mch 10 Dividend #47 p/o			
	30 do			
84	Carnegie Bros & Co Limited Ledger		38,939.18	
81	To Harriman Steel Co Ld Ledger			38,939.18
	June 30 Proceeds of Harriman Steel Co Ld Notes			
	30 do			
84	Carnegie Bros & Co, Limited, Ledger		48,668.33	
7	To Lucy Furnace Co Limited Surplus			48,668.33
	June 13. Proceeds of 5 L. F. Co Ld notes @ #10000 — Say #50000 —			
	Less 799 ds int @ 6% = 1331.67			
	being discount on same			

June 30th, 1885.

116	Interest and Exchange		1,331 67	
4	To Surplus	Surplus		1,331 67
	Jany 13. Discount on five notes			
	for 10000 – Jason of Carnegie			
	Bros & Co Limited. Iday 799 ds @ 6%			
	30th			
116	Interest & Exchange			
38	To Bills Payable			
	Febry 4 Interest to date on J. F. Mc		3,60000	
	Caudless's note 2 years			3.60000
	Mch 17 Interest to date on note #7		3,60000	
	John Scott 3 years			360000
	April 21. Interest to date on note #8		3,71000	
	John Scott 3 years 1m 3ds			3,71000

July 1st, 1885.

113	Office Expenses		10000	
94		To Chas. J. O. Mackie		10000
		Salary for June		
		1st		
108	Stable		6000	
82		To John O'Hara		6000
		Wages for June		
		1st		
108	Stable		9500	
111		To Bernard Slater		9500
		Wages for June $35- and six months bonus @ 7%		
		1st		
62	Alex. King		30000	
116		To Interest and Exchange		30000
		Interest on loan for six mos to date @ 6%		
		11th		
103	Andrew Carnegie Personal		12000	
115		To J. H. Bridge		12000
		Salary for four weeks to date @ 30 Cs		
		31st		
11	Youghiogheny Northern Ry Co		1581,75	
120		To Dividend		1581 75
		Dividend of 1% paid July 1		
		31st		
105	Charity & Gift		1535	
113		To Office Expenses		1535
		D. W. Sullivan's Dinners &c for July see Petty Cash Book		
		31st		
103	Andrew Carnegie, Personal		700	
113		To Office Expenses		700
		See Petty Cash Book for advances		
		31st		
	C. H. Odell		212	
113		To Office Expenses		212
		July 10. H. J. Tighe Washing see Petty Cash Book		

August 1st, 1885

113	Office Expenses		10000	
94		To Chas. T. O. Mackie		10000
		Salary for July		
		1st		
109	Stable		9500	
82		To John O'Hara		6000
111		" Bernard Slater		3500
		Wages for July		
		8th		
103	Andrew Carnegie, Personal		12000	
115		To J. H. Bridge		12000
		Four weeks salary to date		
		22d		
40	Suspense		1050	
103		To Andrew Carnegie Personal		1050
		Duty paid on Cunard Dock		
		for Geo Lauder Jr.		
		23d		
94	Chas. T. O. Mackie		1250	
103		To Andrew Carnegie, Personal		1250
		Cash advanced		
		23d		
40	Suspense		505	
103		To Andrew Carnegie, Personal		505
		Duty paid on account of		
		Mrs Bruce.		
		31st		
79	C. H. Odell		150	
113		To Office Expenses		150
		Aug 11 R. J. Teighe Washing see		
		Petty Cash Book		
		31st		
105	Charity & Gift		150	
113		To Office Expenses		150
		Aug 5. Dr. Sullivan Dinners see		
		Petty Cash Book.		
		31st		
103	Andrew Carnegie, Personal		366	
113		To Office Expenses		366
		Aug 11. Paid H. A. Latour for		
		expressage on pamphlets see		
		Petty Cash Book		
		31st		
	C. H. Odell		150	
		To Office Expenses		150
		Aug 11th Pd H. J. Teighe's bill		
		see Petty Cash Book		

Void

September 1st, 1885

113	Office Expenses		10000	
94		To Chas. J. O. Mackie		10000
		Salary for August		
		1st		
109	Stable		9500	
82		To John O'Hara		6000
111		" Bernard Slater		3500
		Wages for August		
		5th		
103	Andrew Carnegie, Personal		12000	
115		To J. H. Bridge		12000
		Salary for 4 weeks to date		
		6th		
116	Interest and Exchange		7583	
130		To Miss Eleanor Hamlin		7583
		18 days interest on Trust		
		a/c to date @ 7%		
		14th		
1	Stock		50000	
27		To Monongahela Gas Co.		50000
		Par Value of Stock is $50 instead		
		of $100 - per share difference is		
		charged to Loss		
		17th		
134	Profit & Loss		1000	
27		To Monongahela Gas Co.		1000
		Loss on sale of 10 shares @ 100 -		
		$90 per share.		
		17th		
27	Monongahela Gas Co.		3500	
120		To Dividend		3500
		Dividends #44 & 45		
		21st		
136	Carnegie Bros & Co		127740	
134		To Profit & Loss		127740
		To close account as dividend		
		of Cascade Iron Co is final		
		one to close that Co.		
		21st		
139	Klinman & Carnegie Bros.		263539	
134		To Profit & Loss		263539
		Dividend of Escanaba		
		Furnace Co was final one to		
		close that Co		
		21st		
88	Thos. M. Carnegie Acct.		125	
113		To Office Expenses		125
		Aug 25. Paid Ely & Co Storage Bill		
		Petty Cash Book		

September 21st 1885

6	Lucy Furnace Co. Limited. Stock		1428571⁴	
138	To John T. Wilson			1428571⁴
	James 1st Purchased John T. Wilson's Capital Stock in Lucy Furnace Co Ld.			
	21st			
1	Lucy Furnace Co. Limited, Surplus		57217⁶	
116	To Interest and Exchange			57217⁶
	Six months interest to June 30th @ 6%			
	21st			
138	John T. Wilson		964286	
1	To Lucy Furnace Co. Ld Surplus			964286
	Inch 10th Amount Paid J. J. Wilson for his proportion of interest Paid by Wilson Walker Co Limited on $500000.00 Loan and charged him on their books. Eighteen months int from January 1st 1883 to July 1st 85 on $500000.00 @ 6% = $45000.00			
	J. J. Wilson's proportion is 3/14 of $45000.00 or $9642.86			
	For Terms of agreement of J. J. Wilson's sale of Lucy Furnace Co's Stock see John Walker's letter of Feb 21/85 filed in Lucy Furnace Co's Papers.			
	21st			
138	John T. Wilson			
1	To Lucy Furnace Co Ld Surplus			
	Inch 10th Paid J. J. Wilson two year's interest to Jany 1/85 on his proportion of interest Paid on $500000 Loan to Jany 1st 83 or 3/14 of $30000 = $6428.57 and		77142	
	2 yrs interest on 6428.57 = 771.42			77142
	Eighteen months interest from July 1/83 to Jany 1st 1885 on $3214.29 J. J. Wilson's proportion of interest for 6 mos to July 1/83 on $500000 Loan (3214.29 @ 6%)		28929	28929
	21st			
116	Interest and Exchange		3211	
7	To Lucy Furnace Co Ld Surplus			3211
	July 1st Six months interest on total amounts Paid to J. J. Wilson for Interest Paid on $500000 Loan and the interest on that to Jany 1/85 say 10703.57 @ 6% for Six months			

September 21st, 1885.

116	Interest and Exchange,	6666	
1	To Lucy Furnace Co Ld Surplus		6666
	July 1st Eight days interest on Lucy Furnace Co Ld's notes for $50,000 Co Average due date being June 23d.		
	21st		
1	Lucy Furnace Co, Limited, Surplus	1285714	
139	To John Walker		1285714
	July 1st Two years interest to date on $107,142 86 same being John Walker's proportion of Wilson, Walker & Co Ld's Loan $500,000		
	21st		
14	Wilson, Walker & Co, Limited, Capital Stock	12954546	
138	To John T. Wilson		12954546
	Jany 1. Purchased John T. Wilson's capital stock		
	21st		
86	Wilson, Walker & Co, Limited, Town	3000	
126	To A. Leggate		3000
	Mch 19. Two years interest on 500 Co mortgage to date		
	21st		
86	Wilson, Walker & Co, Limited, Town	50000	
69	To A. C. Dryden		50000
	May 21. Cash received on a/c mortgage		
	21st		
86	Wilson, Walker & Co, Limited, Town	238183	
116	To Interest and Exchange		238183
	June 30. Six months interest on $5036 63 @ 6 % 7,27 P Co and 46 do or time on 13530 = 103.73		
	21st		
138	John T. Wilson	5754546	
86	To Wilson, Walker & Co Ld Town		5754546
	Jany 1st Amount of John T. Wilson a/c on W. W & Co Ld's Books assumed ~~by~~ A. Carnegie, being part payment of Purchase		
	Mch 19. Said two months interest on balance due John T. Walker $72,000 - 6 Mch 1,85	72000	
			72000

September 21st 1885

105	Charity and Aid			
86		To Wilson, Walker & Co. L.d. Chec.		
		Mch 30 Paid Mrs Callie Vandevort quarterly allowance	37500	37500
		Apl 9 Paid expenses of Mrs Donald Family to Scotland	4575	4575
		June 30. Mrs Callie Vandevort quarterly allowance.	37500	37500
		21st		
51	Mrs Anna Aitken		15250	
86		To Wilson, Walker & Co. L.d. Chec.		15250
		Mch 30. Cash paid Mrs Aitken		
		21st		
125	H.W. Holmes			
86		To Wilson, Walker & Co L.d Chec		
		Mch 30. Cash advanced	37500	
		June 30. ditto	37500	75000
		21st		
50	Mrs C. Hogan		5000	
86		To Wilson, Walker & Co L.d Chec		5000
		May 5. Cash paid Mrs Hogan		
		21st		
140	Chas. G. Milnor		700000	
86		To Wilson, Walker & Co. L.d Chec.		700000
		June 30. Cash advanced him		
		21st		
126	A. Leggate		3000	
116		To Interest and Exchange		3000
		One year's interest on Mortgage		
		to Mch 20. 1885		
		21st		
116	Interest Exchange		15250	
51		To Mrs A. Aitken		15250
		Mch 30 six months interest		
		21st		
116	Interest Exchange		5000	
50		To Mrs C. Hogan		5000
		May 5. Interest		
		21st		
111	Bernard Slater		1000	
103		To Andrew Carnegie Personal		1000
		Sept 1 Cash handed M. J. Slater		
		21st		
82	John O'Hara		3500	
103		To Andrew Carnegie Personal		3500
		Sept 1 Cash handed Mrs O'Hara		

September 21st 1885

The following entries in connection with George Lauder Sr's Trust Account are made to seperate that one account into the several different accounts into which ~~it should~~ the different charges should have gone originally.

444 George Lauder. Sr, Trust
1 To Stock

Interest credited to George Lauder as follows:

June 30/82	1742.97		
Dec. 31.	1601.56	3344 53	
Mch 31/83	699.25		
Dec. 31/83	1789.06		
" 31	1804.67		
	4292.98		
Less Dr Int	21.80	4271 18	
Dec. 31/84	1733.29		
" 31	1661.47		
	3395.06		
Less Dr	401	3391 05	1100676

21 cts

444 George Lauder. Sr, Trust.
448 To Mr & Mrs John Henderson cash paid them as follows

June 30/82	£10 7.6	$ 49.15		
Dec 14	10	48.68	9783	
Dec. 31/84	10	48.68		
" 31	10	48.60	9753	19536

21 cts

141 George Lauder, Sr. Loan
444 To George Lauder Sr Trust Amount loaned to build new house.

(Dec 5/82) (Feb 17)	£500 stg sent by A.C. from London July 17	2445 00
(Dec 31/83)	£500. sent by W.W	
460. Ld. Sept 24. 1882		2433 75
Cash £200. sent by A.C. from London Sept 10/83		968 79
Draft for £100. sent from New York Nov 15/83		485 00
£1300. stg loaned in all		6332 54

21 cts

142 George Lauder Sr Trust
444 To George Lauder Sr Trust

£250 sent from London July 82	1222 50	
£150 " " " May 84	727 05	
£130 " " " June 84	630 11	2579 66

September 21st 1885

44	George Lauder Sr Trust		10000	
103	To Andrew Carnegie Personal			10000
	Error in calculating Exchange			
	on £250 July 17 1882.			
	21st			
142	George Lauder Sr Estate			
44	To George Lauder Sr Trust			
	July 28/85 £150 stg		73050	
	May 7/85 £150 "		73350	146400
	21st			
116	Interest and Exchange		189016	
86	To Wilson Walker & Co A/c Ogden			189016
	June 30. Six months interest of			
	$37545 66 paid J. Wilson 1726.36			
	61 do (arrears) on amounts			
	drawn 163.80			
	30th			
116	Interest & Exchange		9921	
49	To John Lambertons			9921
	Six months interest to Oct 1.			
	30th			
109	Stable		6500	
111	To Bernard Slater			3500
	Wages for September			3000
	Bonus for three months			
	30th			
1	New York & Cleveland Gas Coal Co			
120	To Dividend			
	" Dividend		196950	196950
	30			
142	George Lauder Estate		1380	
44	To George Lauder Sr Trust.			1380
	Dec 2 1884 Amount paid			
	Alex King for his account			
	30			
1	Stock			
44	To George Lauder Sr, Trust.			
	Draft permitted time for interest			
	as follows.			
	May 15/82 By £100 @ 492 4 492		49285	
	Nov 11/82 " 200 " 493/2		98300	
	June 28/83 " 200 " 4.89 1/4		97850	
	Dec. 28/83 " 200 " 4.86		97200	
	June 28/84 " 200 " 4.85		97000	
	Dec 30/84 " 200 " 4.88		97600	537135

October 1st, 1885

113	Office Expenses		10000	
95	To Chas. J. O. Mackie			10000
	To Salary for September			
	1st			
109	Stable		6000	
82	To John O'Hara			6000
	Wages for September			
	3rd			
103	Andrew Carnegie, Personal		12000	
115	To J. H. Bridge			12000
	Salary for four weeks to date			
	9th			
116	Interest Exchange		15	
119	To John Lauderton			15
	9 days interest on 99 21			
	23rd			
95	Chas. J. O. Mackie		18974	
103	To Andrew Carnegie Personal			18974
	C. J. O. Mackie's personal expenses			
	while in England £39.4.4			
	23rd			
115	J. H. Bridge		192	
98	To C. J. O. Mackie			192
	Gloves bought in England			
	24th			
81	Hartman Steel Co. Limited, Loan.			
116	To Interest Exchange.			
	Interest on advances to us as follows			
	to June 12th 85			
	Dec. 4th. Int on $5000 to Jany 1st			
	1885 27 days		2250	
	Dec 11th Int on $14,000 to Jany 1st			
	1885, 20 days		4667	
	Int on balance due Jany 1st			
	to June 12th 19069.41 @ 6% ds		51805	
	Jany 5 Int on $15000 to June 12th			
	1885 at 158 days		37000	
See next page	Less Interest from Apl 1st to June			
	12th on note 4962.84 (596) 48.28			
	Interest on balance due June 12			
	$945.60 to Oct 23. 133. ds 20.26		2096	97818
	Balance due ~~Bought~~ $945.60			
	June 12 + Oct 23 int 20.96 = 966.56			
	31st			
103	Andrew Carnegie, Personal		17286	
115	To J. H. Bridge			17286
	Salary for four weeks			
	services to date 120.			
	Board. 8 days 22.86			

October 31st 1885

116 Interest & Exchange — $ 135 59
122 To Mrs George Robertson — $ 135 59
Six months interest & Nov 1st @ 8% per annum
31st

116 Interest & Exchange — $ 132 87
55 To Misses J. & H. S. Martin — $ 132 87
Six months interest & Nov 1st @ 8% per annum.
31st

84 Carnegie Bros. & Co., Limited, Open. — $ 29,000 00
81 To Hartman Steel Co., Ld Loan. — $ 29,000 00
June 12. Cash received by C. B & Co from H.S. Co Ld on a/c 1st Loan from A. Carnegie.
31st

84 Carnegie Bros & Co., Limited, Open — $ 4,712 46
116 To Interest and Exchange — $ 4,712 46
June 30/85 Interest on deposits from Jany 1 to June 30. There is an error of £6.22 of interest due A. Carnegie which will be credited on Jany/86 statement of C. B & Co Ld.
31st

116 Interest & Exchange — $ 48 78
81 To Hartman Steel Co Ld Loan — $ 48 78
59 days interest on proceed note Dec 11/84 @ 4 was paid A. C. by C. B & Co Ld, due April 7/85 1885
Interest from April 14 to June 12 = 59 ds
31st

142 George Lauder Sr Open
144 To George Lauder Sr, Trust.
March 9/82 £100 @ 4.90 — $ 490 00
May 11/82 £225 " 4.92 — $ 1107 00 — $ 1597 00
31st

144 George Lauder Sr Trust — $ 491 85
142 To George Lauder Sr Open — $ 491 85
May 15 By £100. for interest
31st

105 Charity & Gift — $ 453 25
142 To George Lauder Sr Open — $ 453 25
May 15 By £92 10/ @ 4.90 being balance of £100 sent from London.
31st

48 Mr & Mrs John Henderson — $ 49 20
142 To George Lauder Sr Open — $ 49 20
May 15th By £10 @ 4.92

November 1st. 1885

113	Office Expenses		10000	
95		To Chas. J.O. Mackie		10000
		Salary for October.		
		1st		
109	Stable		6000	
83		To John O'Hara		6000
		Wages for October		
		2d		
81	Hartman Steel Co, Limited, Loan		4 455500	
116		To Interest Exchange		455500
		182 days interest on $5,000 note		
		6th		
144	Lucy Furnace Co		31743	
134		To Profit Loss		31743
		Final dividend of the Rogers & Barclyfield bankruptcy		
		27th		
95	Chas. J.O. Mackie		1000	
83		To Miss Florence R. Coleman		1000
		Cash handed him for her account		
		28th		
145	Andrew Carnegie, Personal			
115		To J.H. Bridge		
		Salary for four weeks to date @ $50	20000	
		Board for four weeks to date @ $20	8000	28000
		30th		
11	Youghiogheny Northern Railroad Co		158175	
120		To Dividend		158175
		Dividend #6		
		30th		
48	Mrs & Mrs John Henderson			
44		To George Lauder & Trust		
		The following amounts were charged to G. Lauder & paid by him to J. Henderson.		
		Nov 11/82 £ 10 stg @ 491/2	4915	
		June 28/83 10 " " 489 1/2	4893	
		Dec 28/83 10 " " 486	4860	
		June 28/84 10 " " 485	4850	
		Dec. 28/84 10 " " 488	4880	24398
		30th		
143	Kennedy & Lee		274472	
44		To George Lauder & Trust		274472
		This account paid them as interest on loan @ £ 112.10/ per 6 mos. from Nov/82 to Dec. 84.		

December 1st 1885

1885

113	Office Expenses		10000	
95		To Chas. J. O. Brackie		10000
		Salary for November		
		1st		
109	Stable			
82		To John O'Hara	6000	
		Wages for November		6000
		2d		
105	Andrew Carnegie, Personal		500	
109		To Stable		500
		Money advanced see J. O'Hara's small account.		
		15th		
116	Interest and Exchange		17500	
57		To Mrs Nancy Bradley		17500
		Six months interest on Trust a/c to date @ 7%.		
		15th		
116	Interest and Exchange		10500	
56		To Mrs M. J. Fuller		10500
		Six months interest on Trust a/c to date @ 7%.		
		16th		
116	Interest and Exchange		4395	
122		To Mrs George Robertson		4395
		The rate of interest allowed her is raised from 8% to 10% 2% on Trust a/c from May 1st to Nov 1st + 8% on interest due from Nov 1st to date.		
		16th		
44	George Lauder	Jr, Trust	18,85937	
143		To Kennedy & Lee a/c [illegible]		18,85937
		This amount is held on account on moneys loaned G. Lauder Jr by Mrs Kennedy £2,500, & J Lee £2000, which amounts are guaranteed by A. Carnegie + interest is paid on same at rate 5% per annum from Janu 1st, 1882.		
		16th		
1	Stock			
143		To Kennedy & Lee		
		Amounts paid by G. Lauder Jr for interest from Nov 82/ to Dec 84	274472	
		Amount th paid May 82. from G. Lauder Jr open a/c	60270	
				334742

December 16th, 1885.

143	Kennedy & Lee		60270	
142		To George Lauder Jr Open May 11/82 By £122 10/- paid for six months interest @ 4.9 2		60270
		16 d		
1	Stock			
48		To Hr + Mrs John Henderson Amounts paid them by Geo. Lauder Sr for interest from Nov/82 to Dec/84.	24398	
		Amount paid by G. Lauder May/85 + charged in his Open a/c.	4920	29318
		16 d		
48	Hr + Mrs John Henderson		19536	
1		To Stock Cash paid them by Geo Lauder Sr + Credited their a/c.		19536
		16 d		
1	Stock		47625	
48		To Hr + Mrs John Henderson Increasing amount due them & balance due Jany 1/82. Interest of £ to be allowed annually.		47625
		16 d		
44	George Lauder Sr Trust		97400	
86		To Wilson Walker & Co Ld Open June 30 Draft for £200 @ 487		97400
		16 d		
116	Interest and Exchange		97400	
44		To George Lauder Sr Trust June 30 Six months interest & date		97400
		16 d		
143	Kennedy & Lee		54788	
86		To Wilson Walker & Co Ld Open June 30 Draft for £122 10/-		54788
		16 d		
116	Interest & Exchange		54788	
143		To Kennedy & Lee June 30 Six mos interest & date		54788
		16 d		
48	Hr + Mrs John Henderson			
86		To Wilson Walker & Co Ld Open June 30 Draft for £10 stg through G. Lauder	4870	
		June 30 Draft for £15 stg sent direct	7305	12175

December 16th 1885

116	Interest & Exchange		121 75	
48	To Wm & Mrs John Henderson			121 75
	June 30 Six months interest			
	to date $2500			
	27th			
36	Bills Receivable		21000	
116	To Interest and Exchange			21000
	Six months interest on M. D&O.			
	Loomis's notes for $7,000 to date			
	31st			
116	Interest & Exchange		29883	
54	To Mrs A. R. Hill			29883
	Six months interest on Trust			
	Funds to date @ 7%.			
	31st			
116	Interest & Exchange		5000	
60	To Miss Mary E. Bronson			5000
	Six months & 15 ds interest on			
	Trust Funds to date @ 8%			
	31st			
116	Interest and Exchange		34200	
52	To Mrs L. V. Hamlin			34200
	Six months interest on Trust			
	Funds to date @ 7%			
	31st			
116	Interest and Exchange		17500	
131	To Miss Elizabeth Hamlen			17500
	Six months interest on Trust			
	Funds to date @ 7%.			
	31st			
116	Interest and Exchange			
53	To Madame Kimenz			
	Six months interest on Trust a/c			
	from Jany 1/85 to June 30/85 @ 10%		6044	
	Six months interest on Trust Funds			
	from July 1st to date @ 10%		6347	12391
	31st			
116	Interest and Exchange			
59	To R. Anderson			
	Six months interest on Trust Funds			
	from Jany 1st to June 30 @ 12%		27852	
	Six months interest on Trust Funds			
	from July 1st to date @ 12%		29523	
	Int. on $481.50 accrued Nov 11th			
	to date say 50 ds @ 12%		803	58178
	31st			
79	C. H. Odell		110	
114	To Office Expenses			110
	1/2 Washing bill for Aug			

December 31st, 1885.

145	Andrew Carnegie, Personal.			
115	To J. H. Bridge.			
	5 weeks salary to Jany 2/86		25000	
	5 " board " do		10000	35000
	31st			
115	J. H. Bridge		65	
95	To Chas. J. O. Mackie			65
	Sept 12. Expressage to Cpesson			
	31st			
145	Andrew Carnegie, Personal.		3825	
115	To J. H. Bridge.			3825
	Sundry amounts advanced as per J. H. Bridge's statement. Jd'bd with A. Carnegie's personal Accts.			
	31st			
111	Bernard Slater		1000	
115	To J. H. Bridge			1000
	Cash handed him while at Cpesson.			
	31st			
145	Andrew Carnegie, Personal		3803	
115	To J. H. Bridge			3803
	Cash advanced for sundries to date see statement			
	31st			
106	Charity & Gift		2250	
115	To J. H. Bridge			2250
	Dec 22 Present from Mr Carnegie for Miss Lauder.			
	31st			
114	Office Expenses		200	
115	To J. H. Bridge.			200
	Dec. 2. Postal Note collected and proceeds paid in Petty Cash			
	31st			
90	Thomas M. Carnegie, Bristol		300	
114	To Office Expenses			300
	Sept 30 American Yacht List see Petty Cash Book.			
	31st			
88	Thomas M. Carnegie Esqr.			
114	To Office Expenses			
	Dec. 15. Fruit Knives		975	
	" 16. Cpres-boo		200	
	" 19. Candy		1200	
	see Petty Cash Book			2375

December 31st, 1885.

88	Thomas M. Carnegie, Esqr.		135	
95	To Chas. T. O. Mackie			135
	Dec. 19 Soap nuts + carfares			
	31st.			
148	Andrew Carnegie, Personal			
114	To Office Expenses			
	The following amounts were			
	paid from Cash Drawer, see			
	Petty Cash Book.			
	Sept 30 To Sundries.		275	
	Nov 30 " "		241	
	Dec. 31 " "		195	711
	31st			
106	Charity + Gift			
114	To Office Expenses			
	The following amounts were			
	paid from Cash Drawer see			
	Petty Cash Book.			
	Oct. D. J. Sullivan. Dinners &c.		1105	
	Nov ditto "		1335	
	Dec. ditto "		1090	
	" Cash handed mam		1000	
	" Freight + fees on game sent		1100	5630
	to England.			
	31st			
40	Suspense		106	
114	To Office Expenses			106
	2 copies "Scool of Mines Quarterly"			
	sent H. M. Curry in Nov.			
	See Petty Cash Book.			
	31st			
152	Miss J. Hood		2919	
106	To Charity and Gift			2919
	Mch 5/85. Draft for £6 stg sent			
	Miss Elizabeth Hood.			
	31st			
153	American School of Opera		500000	
106	To Charity and Gift.			500000
	Dec. 4 Check sent Mrs H.M. Hunter			
	31st			
154	A. Gottlieb			
36	To Bills Receivable			
	June 6/1882. Note for Keystone Bridge		159500	
	Co Stock.			159500
	Feby 2/85 Note held by J. E. Moore		300000	
	on a/c A. Carnegie for loan			300000

December 31st, 1885.

123	J. H. Springer		154000	
36	To Bills Receivable			154000
	June 6, 1884. Note for shares of Keystone Bridge Co stock @			
	31st			
145	Andrew Carnegie, Personal		328	
95	To Chas. T. O. Mackie			328
	Paid Misses Buttner Dec 30 for type-writing			
	31st			
85	Carnegie Bros & Co., Limited, Pgh		527752	
13	To Union Supply Co Ld.			527752
	Dividend #4			
	31st			
85	Carnegie Bros & Co., Limited, Pgh			
132	To Carnegie Co-Operative Assn Loan		12000	
	July 14. Interest for four months			12000
	Oct 5. " " two " 17ds		7700	7700
	31st			
85	Carnegie Bros & Co., Limited, Pgh		2391962	
32	To Union Iron Co.			2391962
	Aug 11. Draft on Brown Bros Proceds sale of "Echo" to L. P. Edwards. £ 49 20s. 3.4 Ex 49 3/8 d.			
	31st			
85	Carnegie Bros & Co., Limited, Pgh		158145	
16	To Youghiogheny Northern Ry Co			158145
	Aug 17. Dividend #5			
	31st			
85	Carnegie Bros & Co., Limited, Pgh		76950	
12	To Youghiogheny Water Co			76950
	Aug 31st Dividend #2			
	31st			
85	Carnegie Bros & Co., Limited, Pgh			
120	To Dividend			
	Sept 1st Dividend #20 2%		5590293	5590293
	Oct 1st " #21 2%		5590292	5590292
	" 31st " #22 2%		5590293	5590293
	Nov 20th " #24 4%		11180586	11180585
	" 30th " #23 2%		5590292	5590292
	Dec 24th " #25 4%		11180585	11180585
	31st			
85	Carnegie Bros & Co., Limited, Pgh			
155	To Philadelphia Co, Stock			
	Nov 21 Dividend #1		76600	76600
	Dec 31 " #2		76600	76600

December 31st, 1885

85	Carnegie Bros & Co. Limited, Open		937 03	
134	To Profits & Loss			937 03
	Nov 9th Final payment Mortgage			
	Ramey & Bergen	$937.28		
	Less collection fees.	1.25		
	31st			
85	Carnegie Bros & Co. Limited Open		11,29942	
116	To Interest and Exchange			11,29942
	Interest on credits from July 1st to date.			
	31st			
8	H.C. Frick Coke Co.		4,75000	
85	To Carnegie Bros & Co Limited, Open			4,75000
	July 3. Purchase of 98 Shares at $50. Net	$4900		
	Less 3 Shares sold H.W. Bontagu	150.		
	say 95 Shares at $50 00			
	31st			
106/107	Charity and Gift			
85	To Carnegie Bros & Co, Limited, Open			
	July 8, Contribution to Magdala Cornet Band.		5000	5000
	Sept 26, Mercy Hospital		50000	50000
	Aug 31, Humane Society		10000	10000
	Nov 7, Mercy Hospital		5,00000	5,00000
	" 13, Teachers' Library		50000	50000
	" 17, Keystone Bridge Co Library	106	1,12594	1,12594
	Dec 5, Ladies' Relief Socy.	107	5000	5000
	" 7, Newsboy's Home		10000	10000
	" 8, St Davids Society		50000	50000
	" 11, Pgt Washington Reading Room & Library Assn		2,50000	2,50000
	31st			
34	South Pennsylvania R.R. Syndicate		50,00000	
85	To Carnegie Bros & Co. Limited, Open			50,00000
	July 10th Subscription 5%			
	31st			
81	Hartman Steel Co., Limited Loan			
85	To Carnegie Bros & Co, Limited, Open.			
	July 20. Cash		5,00000	5,00000
	" 23 "		8,00000	8,00000
	" 31 "		7,00000	7,00000
	Aug 10 "		11,00000	11,00000
	" 25 " Balance notes disct 13 3/4%		7,93918	7,93918
	Nov 5 " Note held in New York		15,00000	15,00000

December 31st, 1885.

15 85	Keystone Bridge Co. Stock		
	To Carnegie Bros & Co. Limited, Open		1,12500
	Aug 26th Purchased 15 shares of Stock of J. W. Vandeveort @ $75-	1,12500	
	31st		
58 85	Mrs Caroline A. Wilson		
	To Carnegie Bros & Co, Limited, Open.		
	Sept 16, Paid ½ Due Bill	3,00000	3,00000
	Nov 13, " "	33/4450	3,3/4450
	31st		
154 85	A. Gottlieb		
	To Carnegie Bros & Co., Limited, Open.	3,00000	
	Oct 15 Cash a/c Loan		3,00000
	31st.		
38 85	Bills Payable		
	To Carnegie Bros & Co. Limited, Open		
	Oct 20th. Six months interest to date on two notes favor J. N. McCullough for 25000 each	1,50000	150000
	Nov 9. Paid note favor J. N. McCullough, (This note was paid by Pittsburgh Bessemer Steel Co Ltd and due bill given them.)	25,00000	25,00000
	Nov 14. Paid note favor J. N. McCullough same as above	25,00000	25,00000
	Nov 14. Paid Pittsburgh Bessemer Steel Co Ltd Interest on McCullough notes as follows.		
	Oct 24 to Nov 9 = 26 days on 50,000	2166/	
	Nov 9 " " 14 = 5 " " 25,000	2083	23/450
	31st.		
78 85	George Lauder Jr.		
	To Carnegie Bros & Co. Limited, Open	31,60964	
	Oct 30th Cash a/c Loan.		31,60964
	31st.		
155 85	Philadelphia Co. Subsidiary Stock		
	To Carnegie Bros & Co., Limited Open	106,60000	
	Oct 31 Purchased 2132 shares of stock at $50-		106,60000
	31st		
123 85	J. H. Springer		
	To Carnegie Bros & Co. Limited, Open	2,38560	
	Nov 10th Balance due him a/c Keystone Bridge Co Stock		2,38560
	31st		
77 85	Bellevue Hospital Gift		
	To Carnegie Bros & Co. Limited, Open	6,00000	
	Nov 21st Cash sent Dr. F. Dennis		6,00000

December 31st, 1885.

145	Andrew Carnegie Personal		
85	To Carnegie Bros & Co., Limited, Ledger		
	Sept 23. Cash handed Mr A. C.	50000	50000
	Oct 15. " " "	50000	50000
	Sept 21. Sundries paid by And. Burgess	4730	4730
	31st		
133	Cottage at Cresson, Expense		
85	To Carnegie Bros & Co., Limited, Ledger		
	Sept 21. Sundries paid by Andrew Burgess.		
	Aug 19th E. W. Hagan Cake &c.	2330	
	O. McCulloch & Co Furniture	6662	
	J. A. Renshaw & Co groceries	3529	
	J. & H. Phillips Rubber goods	675	
	Dennison Bros Coat Racks	105	
	J. Horne & Co Linen	5883	19184
	31st		
13	Union Supply Co Limited	5,27752	
120	To Dividend		5,27752
	Dividend #41 July 3		
	31st		
11	Youghiogheny Northern R.R. Co	1,58175	
120	To Dividend		1,58175
	Dividend #5 Aug 17th		
	31st		
12	Youghiogheny Water Co.	76950	
120	To Dividend		76950
	Dividend #2 Aug. 31st		
	31st		
155	Philadelphia Co. Stock		
120	To Dividend		
	Dividend #1 Nov. 21st	76600	76600
	" #2 Dec 31st.	76600	76600
	31st		
132	Carnegie Co. Operative Association		
116	To Interest and Exchange.		
	July 14. Interest for 4 months	12000	12000
	Oct 5. " " 2 mos 17 ds	7700	7700
	31st		
116	Interest & Exchange		
38	To Bills Payable		
	Oct 20 Six months interest on	150000	
	J. N. McCullough Notes #142		150000
	Nov 14. 26 ds interest on J. N. McCullough Note #1 Oct 14 & Nov.	2167	
	Nov 14 5 days interest on J. N. McCullough Note #2. Nov 9 to 14.	2083	23750

December 31st, 1885.

	Stock	✓	260000	
123	To Joseph H. Bringer	✓		260000
	Dividends paid on 100 shares of Keystone Bridge Co stock from Mch 17/82 to Mch 17/85.			
	31st.			
123	Joseph. H. Bringer	✓		
116	To Interest and Exchange	✓		
	6 semi-annual payments of interest on 100 shares of stock held for his a/c from Mch 17/82 to Mch 17/85 of $190.80 each		114480	114480
	Four years interest on note for $1540 - from July 7/81 to July 7/85 @ 6%.		36960	36960
	31st.			
15	Keystone Bridge Co. Stock	✓		
123	To Joseph H. Bringer	✓		
	July 9. 28 shares @ $55		154000	154000
	" 9. 36 " " $50		180000	180000
	31st.			
187	Charity & Gift	✓	6,33254	
141	To George Lauder Jr, Loan.	✓		6,33254
	Oct 10th Loan of £1300 stg made to Mr Lauder was cancelled.			
	31st.			
145	Andrew Carnegie, Personal	✓		
142	To George Lauder Jr Agent	✓		
	Sundry advances from 1882 to Aug 1885.			
	Sept 1882 Carriage of Books from America. £1.7.0			
	Oct. Stutton for books 2.0.0			
	" Carriage of books 5.9			
	Exchange @ 4.88. £3.12.9		1776	
	Aug 1883. Expenses North £3.10.0		1708	
	Jany 1884 Life Membership £10.0.0			
	June Views. .5.6			
	Exchange at 4.88. 10.5.6		5014	
	Mch 1885 Doeg & McKechnie 31.11.6		15409	23907
	See G. Lauder's statements all exchange @ 4.88.			
	31st.			
143	Kennedy Thos	✓	8133	
142	To George Lauder, Agent.	✓		8133
	Jany 86. Interest paid Lee for two months time changed from Nov to Jany. £16.13/4 @ 4.88			

December 31st, 1885.

107	Charity and Gift		400819	
142	To George Lauder Jr. Ofcr.			400819
	Sundry amounts distributed			
	from Jany 82 to Aug 85. see			
	G. Lauder's statement.			
	31st.			
142	George Lauder, Jr, Ofcr		77920	
107	To Charity and Gift			77920
	Dec. 12. Draft for £166. sent for			
	presents			
	31st.			
107	Charity and Gift		1,191 43	
142	To George Lauder Jr, Ofcr			1,191 43
	Sundry donations and subscriptions			
	from Aug 14 to Dec 31/85 (see			
	statement) £245.3/ @ 4.86			
	31st.			
156	H.G. Reid, Loan		2916000	
32	To Union News Co			2916000
	May 26. Cash Loan £6000 stg			
	Exchange @ 4.86			
	31st.			
157	Thomas Graham, Loan.		48600	
32	To Union News Co.			48600
	May 26. Cash Loan £100 stg			
	Exchange @ 4.86			
	31st.			
158	Tyneside Echo		985000	
32	To Union News Co			985000
	May 26 Shares @ 2			
	£2000 Exchange @ 4.92 1/2			
	31st.			
116	Interest & Exchange		589396	
32	To Union News Co.			589396
	July 31/85 The London Echo			
	was sold to J. P. Edwards for			
	£50,416.13.4 for which he			
	gave £10000 stg in cash and			
	notes for balance, in lieu of notes			
	Mr Carnegie discounted them			
	to Mr Edwards @ 3%.			
	£40,416.1/4 @ 3%. £1212.10.0			
	Exchange @ 4.9 7/8 = 4861			
	Balance of capital invested in			
	Union News Co July 31, 1885 is			
	£28,084.11.2. Remittance account			
	balance £20,083.6.8 stg.			

December 31st, 1885.

107	Charity and Gift			
159	To Carnegie & Storey Spen			
	Dec 1883. J. Morley for Election expenses. £200 @ 4.86		97200	97200
	June 9/84. Benons annuity Durham Libral Assn £50		24300	24300
	June 30/85 Ditto £50.		24300	24300
	31st			
105	Andrew Carnegie, Personal		510	
159	To Carnegie & Storey, Spen.			510
	July 21/84 Marshall, carriage hire £1. 1/- @ 4.86.			
	31st			
150	Carnegie & Storey Spen			
134	To Profit & Loss.			
	Jany 7/84 to June 30/85 To cash Profits on "Echo" £6485.0.7		31,51724	31,51724
	Feby 15/84 to July 2/85 To cash for Profits on Evening News. £1363.13.4.		6,62742	6,62742
	July 2/85 Profit on sale of Hampshire Telegraph to News Company £1927.15.0.		9,36886	9,36886
	May 5/84 to Feby 26/85 Profit on Tyneside Echo 150£. Exchange @ 4.86.		72900	72900
	31st			
160	Carnegie Storey, Interest		17,97185	
132	To Union News Co.			17,97185
	Interest on cash remittances from Jany 20/83 to Dec 21st/83 from dates to Jany 1st 1885 see memoranda Interest statement Interest @ 5% amounts to £3697.18.3 Exchange @ 4.86.			
	31st			
132	Union News Co		5,98345	
160	To Carnegie Storey, Interest Cash Paid J.P. Edwards as interest on notes from March 3/83 to May 1st/85. @ 5% amounting to £1231.3.3. @ 4.86. see Interest Account.			5,98345
	31st			
158	H.G. Reid		1,91006	
160	To Carnegie Storey, Interest. Interest on 1000£ advanced from June 1/83 to May 26/84 from dates to Jany 1st/85 £393.0.4 @ 4.86.			1,91006

December 31st, 1885

157	Thomas Graham, Loan		✓ 3205	
160	To Carnegie Storey, Interest.		✓	3205
	Interest on £100 advanced from June 1/83 to May 26/84 from date to June 1st 85 @ 5% Amounting to £6.11.11. @ 4.86.			
	31st			
32	Union News Co		✓ 8,01487	
160	To Carnegie Storey, Interest.		✓	8,01487
	One half of interest on capital advanced to Dec. 21, 1883. less 1/2 half interest due from A.G. Reid & Thos. Graham, which is credited to Saml. Storey. Half Balance due is £1649.3.0. @ 4.86. Mr Carnegie gets credit for other half of interest. (See Interest Memo Statement)			
	31st			
159	Carnegie Storey, Open		✓ 2,03142	
160	To Carnegie Storey, Interest.		✓	2,03142
	June 30. Share of Balance due A. Carnegie on "Interest Acct" to "Open Acct" £417.19.9. @ 4.86.			
	31st			
159	Carnegie Storey Open		✓ 33562	
134	To Profit & Loss		✓	33562
	July 31. Profit on Mark Lane Express £69.1.2. @ 4.86			
	31st			
159	Carnegie Storey, Open		✓ 40,50000	
32	To Union News Co		✓	40,50000
	July 31. Profit on sale of Echo £8333.6.8. @ 4.86			
	31st			
159	Carnegie Storey, Open		✓ 21,00614	
32	To Union News Co		✓	21,00614
	July 31. Sale of 1/4 of Evening News and Hampshire Telegraph to Saml Storey for £6250.0.0 less profit on same £927.15. say for £4322.5.0 @ 4.86.			
	31st			
117	Interest and Exchange		✓ 7818	
159	To Carnegie Storey, Open		✓	7818
	July 3. Commissions on 3 drafts for £4000 each. £69.14.9 @ 4.86			

December 31st, 1885.

134	Profit & Loss		9,368 86	
159		To Carnegie Storey, Open		9,368 86
		July 31. The amount of profit of sale of Evening News and Hampshire Telegraph should not have been credited to Profit & Loss as paper is sold to J. Storey (See explanation Open Acct for July) £1927. 15. 0. @ 4.86.		
		31st		
107	Charity and Gift			
159		To Carnegie Storey, Open		
		July 31. Donation for Mr Hawkes Election at Eye £75. @ 4.86.	36450	36450
		Donation to Peoples League £100 @ 4.86.	48600	48600
		31st		
147	Interest and Exchange		77792	
159		To Carnegie Storey, Open		77792
		July 31. Half of discount on note £5,100. given J. Storey £160. 1. 4 @ 4.86		
		31st		
83	John O'Hara		2246	
117		To Interest and Exchange		2246
		Interest on drawings from Jany 1st to date @ 7%		
		31st		
117	Interest and Exchange		13735	
83		To John O'Hara		13735
		Interest on credits from Jany 1st to date @ 7%		
		31st		
85	Carnegie Bros & Co. Limited, Open		15000	
70		To R. P. Rewin		15000
		Decr, Six months interest on Loan		
		31st		
70	R. P. Rewin			
117		To Interest and Exchange	15000	
		Six months interest on Loan		15000
		31st		
109	Stable		31500	
85		To Carnegie Bros & Co. Limited, Open		31500
		Oct 7. W. H. Piper for board of Horses at Cressoon		
		31st		
40	Suspense		50000	
85		To Carnegie Bros & Co. Limited, Open		50000
		Oct 31. Paid Edwd D. Moore		

December 31st 1885

107	Charity & Gift			
85		To Carnegie Bros & Co. Limited Spen		
		Oct 20. Cash paid them Cost for		
		purchase of property for Carnegie	480000	
		Co-operative Assc. Braddock, Pa		480000
		Nov 19. Cost & Robinson commission		
		on purchase of Co-operative Assc		
		property & Examinations of Deed	20950	
		& fee for recording same		20950
		31st.		
118	Interest and Exchange		5512 89	
85		To Carnegie Bros & Co Limited Spen		5512 89
		Interest on advances from July 1		
		to Dec 31, as per statement.		
		31st		
134	Profit & Loss		8000	
111		To Bernard Slater		8000
		Balance due after funeral expenses		
		closed out to P & L.		
		31st		
85	Carnegie Bros & Co, Limited, Spen		1622	
117		To Interest & Exchange		1622
		July 1. Error in Jany to July 86 statement		
		of interest allowed on deposits of Jany		
		13th being 16 22/100 Doolittle		
		31st		
86	Wilson, Walker & Co. Limited Spen		48903	
117		To Interest & Exchange		48903
		Six months interest on balance		
		due July 1st to date		
		31st		
138	John T. Wilson		216000	
86		To Wilson, Walker & Co Limited, Spen.		216000
		Sept 1. Six months interest on		
		$72,000		
		31st		
51	Mrs A. Aitken		15250	
86		To Wilson Walker & Co. Limited, Spen		15250
		Sept 30th Semi-annual Payment		
		31st		
150	Mrs C. Hogan		5000	
86		To Wilson, Walker & Co, Limited Spen		5000
		Sept 30, Semi-annual Payments		
		31st.		
107	Charity & Gift			
86		To Wilson, Walker & Co., 2d Spen		
		Sept 30. Mrs C. Vandeworth Quarterly	37500	37500
		Dec 31. Mrs C. Vandeworth Payments	37500	37500

December 31st, 1885.

125	H. H. Holmes			
86	To Wilson, Walker & Co's Ledger Open			
	Sept 30. Quarterly Payment		37500	37500
	Dec 31 " "		37500	37500
	31st			
48	Mr + Mrs John Henderson		7384	
86	To Wilson, Walker & Co, Ledger Open			7384
	Dec. 31. Semi-annual remittance			
	£15 stg @ 4.92 1/4			
	31st			
44	George Lauder & Trust.		98400	
86	To Wilson, Walker & Co, Ledger Open			98400
	Dec. 31, Semi-annual remittance			
	£200 stg @ 4.92			
	31st			
143	Kennedy Lee		60270	
86	To Wilson, Walker & Co's Ledger Open			60270
	Dec. 31 Semi-annual remit.			
	£.122 10/- stg @ 4.92			
	31st			
	Interest & Exchange		5799	
86	To Wilson, Walker & Co's Ledger Open			5799
	Dec. 31. Interest to date on			
	remittances, say 65 ds average time			
	31st			
22	Kentuck & Hamilton Bridge Co. Coupon		4000	
114	To Interest & Exchange			4000
	Sept 21. Mrs A. Aitken's Kent.			
	coupon was charged to Interest &			
	Exchange - in lieu of its own a/c			
	Coupon is #34 due Apl. 1, 1886.			
	31st			
22	Kentuck & Hamilton Bridge Co. Coupon		4000	
51	To Mrs A. Aitken, Trust			4000
	Sept 30. Wilson, Walker & Co's Ledger			
	cash coupon #35 due Oct 1/86			
	Coupon remains on Bond.			
	31st			
114	Interest & Exchange		11250	
51	To Mrs A. Aitken, Trust			11250
	Sept 30. Six months interest			
	on Trust a/c to date			
	31st			
114	Interest & Exchange		5000	
50	To Mrs C. Hogan, Trust			5000
	Sept 30 Six months interest			
	to date on Trust account @			
	10% per annum.			

December 31st 1885

117	Interest and Exchange		7384	
48	To Geo & Wm John Henderson, Trust			7384
	Six months interest to date £1516			
	31st			
117	Interest and Exchange		98400	
44	To George Lauder Sr. Trust			98400
	Six months interest to date £20054			
	31st			
117	Interest and Exchange		60270	
143	To Kennedy and Lee			60270
	Six months interest on loan to			
	George Lauder Sr to date £112.10/-			
	31st			
7	Lucy Furnace Co. Limited, Surplus		13,50000	
161	To Mrs Jennie Brown, Trust			13,50000
	Nov. 18/85 Cash received from Miss			
	A. Brown for her brothers account			
	on which 6% interest is to be paid.			
	Jan annum			
	31st			
7	Lucy Furnace Co, Limited, Surplus		454314	
117	To Interest and Exchange			454314
	Six mos interest from July 1st to			
	date on balance due July 1st			
	$148,212.90 @ 6% $4446.39			
	43 days interest on $13,500			
	deposited Nov 18/85 96.75			
	31st			
7	Lucy Furnace Co, Limited, Surplus		321429	
139	To John Walker			321429
	Six mos interest to date on			
	John Walker's proportion of			
	$50,000 Wilson, Walker & Co's			
	Loan say on 107,142.86 @ 6%			
	31st			
138	John T. Wilson		107,14286	
35	To Wilson, Walker & Co's Loan			107,14286
	John T. Wilson proportion of loan			
	is 3/14 of $50,000 - say $107,142.8			
	and is charged to his account A.			
	Carnegie having purchased all J.T.			
	Wilson's interest in W. W & Co 2nd.			
	31st			
150	John Walker		107,14286	
36	To Wilson, Walker & Co's Loan			107,14286
	John Walker's proportion of loan of			
	3/14 is charged to his account as			
	loan has been distributed to Carnegie's individuals			

December 31st 1885.

139	John Walker			
117	To Interest & Exchange			
	Amounts of interest paid July 1		1285 714	
	and December 31st on account		321 429	607 143
	his proportion Wilson, Walker			
	& Co Limited loan			
	31st			
117	Interest and Exchange			
45	To Thos. Morrison, Trust			
	Six months interest on $15265.53			
	from Jany 1st to July 1st @ 6%		45797 11	
	Six months interest on $15,972.80			
	from July 1st to date @ 6%		47171	92968
	31st			
22	Roebuck & Hamilton Bridge Co, Coupons		8000	
117	To Interest & Exchange			8000
	Coupons no 32133 belonging to			
	Mrs Aitken were charged in 1884			
	to Interest a/c, & this entry is			
	made to transfer them to their			
	proper a/c.			
	31st			
66	Mrs Thos. Graham			
117	To Interest and Exchange.			
	Adjusting the interest due on			
	this account to Nov 21st, 1885.			
	as follows: (interest @ 6%)			
	1 yrs int on Wilson, Leggate & Co's			
	Bonds from Nov 21/84 $3500 @ 6% $300 -			
	Less interest due on remittances			
	to Nov 21/84 = $248.26			
	Balance due A. Carnegie = $51.04		51 04	
	1 yrs Interest on $721.87 amount			
	due A.C. Nov 21/84. 43.31			
	Less Interest due on remittances			
	to Nov 21/85 7.08			
	Balance due A. Carnegie		36 23	87 27
	31st			
63	Hudson Henry		76428	
117	To Interest and Exchange			76428
	Interest on note from Aug 2/86			
	to April 1/4, 1886, Amount of			
	note due April 1/4, 1886 $200 1/36			
	31st			
117	Interest and Exchange		8133	
142	To Kennedy Lee			8133
	2 months interest from Nov 84			
	to Jany 85. on Lee a/c. £16.13/4			
	@ 4.88			

December 31st 1885

32	Union News Company		1,997.85	
117	To Interest and Exchange			1,997.85
	Interest on remittances from			
	Jany 2nd 83 to Jany 1st 85 say			
	£ 3697.18.3 @ 4.86			
	31st			
117	Interest and Exchange			
32	To Union News Co			
	Cash Paid J. P. Edwards on			
	acct to Gen Interest Statement 1231 3/8		698.45	
	Balance of interest due on capital			
	advanced (see f° 381		801.487	1,499.832
	31st			
32	Union News Co.		1,615.06.14	
134	To Profit & Loss			6,506.14
	Profit on sale of Gordon "Echo"			
	and Portsmouth News. say			
	£ 1265.11.8 @ 4.86			
	31st			
145	Andrew Carnegie Personal		2.9.9	
152	To Miss Jane Stood			2.9.9
	Sh £ advance of Mch 5 should			
	have been charged to Mr Carnegie			
	a/c Miss Stood's wages			
	31st			
107	Charity and Gift		2,625.00	
125	To H.H. Holmes			2,625.00
	As the quarterly payments			
	made Mr Holmes are allowances			
	made by Mr Carnegie which are			
	not to be returned, his account			
	is closed out to Charity & Gift			
	31st			
124	Profit & Loss		10,703.57	
130	To John J. Wilson			10,703.57
	Mch 10th Sundry interest Paid by him			
	on his share of Wilson Walker			
	& Co Limited's Loan a/c for 18			
	mos from July 1st 1883 to Jany			
	1st 85 which was refunded J. J.			
	Wilson as per agreement of			
	sale of his Capital Stock Dicey			
	Furnace Co, Limited (See letter			
	of John Walker Feby 21/85 and			
	Dicey Furnace Co Ltd Surplus			
	Statement). This amount is			
	charged to Profit & Loss as			
	Interest & Exchange a/c & Jany			
	1st 85 has been closed to that acct			

December 31st, 1885.

117	Interest and Exchange		288000	
138	To John J. Wilson			288000
	Eight months interest in full to Sept 1/85 on balance due of $72,000 @ 6%			
	31st.			
138	John J. Wilson		3571429	
1.	To Stock.			3571429
	A. Carnegie having taken John J. Wilson's Lucy Furnace Co Limited Stock in cancellation of J. J. Wilson's proportion of Wilson, Walker & Co Limited Loan, there is a gain of 33 1/3% on $107.142.85 amount of Loan a/c due from J. J. Wilson.			
	31st.			
1	Stock		1785714.3	
35	To Wilson, Walker & Co Limited Loan			1785714.3
	The Loan account having been written off to the diffent accts of partners viz Wilson Walker & Co. Limited, A. Carnegie's proportion of same or 1/2 is closed to Stock Acct, he having received Lucy Furnace Co Ltd Stock for same.			
	31st.			
117	Interest & Exchange			
58	To Mrs Caroline A. Wilson, Trust			
	Interest on $15,000 – from Nov 9, 1884 to Sept 18, 1885 10 mo 9 d		7725.0	
	Interest on $12,000 from Sept 18 '85 to Nov 14, 1885 1 mo 27 ds.		1020.0	8745.0
	(see C. B. 600 Lt Copy of Vouchers)			
	31st.			
1	Stock		30106.3	
143	To Kennedy and Lee			30106.3
	Present balance due Kennedy & Lee is £2500 @ $4.10 which rate is too low. Stock &c is therefore charged with difference in increasing rate to $4.86			
	31st.			
143	Kennedy and Lee.		1215000	
162	To Mrs Kennedy.			1215000
	Amount of loan by Mrs Kennedy to G. Lauder Jr guaranteed by A. Carnegie is £2500 @ 4.86.			

December 31st 1885

146	Kennedy and Lee		9,72000	
163		To J. Lee		9,72000
		Amount of loan to George Lauder		
		as made by J. Lee and guaranteed		
		by A. Carnegie £2000 stg @ 4.86		
		31st		
164	Texas & Pacific Ry Co, Income & Land Grant Bonds			
		Interest Scrip		
28		To Texas & Pacific Ry Co 1st & 2d Bonds		
		Scrip certificates for accrued		
		interest on bonds as follows		
		*60 Interest to July 1. 82	10,08000	10,08000
		*60 " " " 1883	10,08000	10,08000
		*70 " " " 1884	10,08000	10,08000
		*71 " " " 1885	10,08000	10,08000
		31st		
28	Texas & Pacific Ry Co, Income & Land Grant Bonds		40,32000	
120		To Dividends		40,32000
		Interest scrip certificates to		
		date		
		31st		
107	Charity and Gift		7,87588	
145		To Andrew Carnegie, Personal		7,87588
		Sundry amounts spent in		
		England see J.S. Morgan & Co's		
		Statement, Say £167.3.8 @ 4.85 3/4 - 1/32		
		31st		
112	Office Expenses			
95		To Chas. T. O. Mackie		
		C.T.O. Mackie is to draw £2000 p.a.		
		per annum from November 1/85		
		Balance due for November	6666	
		Salary for December 1885	16667	23333
		31st		
112	Office Expenses		667	
95		To Chas. T. O. Mackie		667
		Sundry expenses for dinners		
		carfares &c. December		
		31st		
112	Office Expenses		505	
40		To Suspense		505
		Amount received from Mrs		
		O'Brien for advances, used		
		for postages		
		31st		

December 31st 1885

133	Cottage at Cressson Expense			
75	To Cottage at Cressson			
	The following items charged to			
	Cottage at Cressson (Property)			
	should have been charged to			
	Expense account as they are			
	not improvements of Property			
	July 3 Geo W. Shelley House furnishing good		2624	
	" 3 Davis Collamore & Co China		22646	
	Sept 2 Brewer Allore Desk		7800	33070
	31st			
134	Profit and Loss		69,75238	
107	To Charity and Gift			69,75238
	Closing account for year ending			
	today.			
	31st			
134	Profit and Loss		5,06046	
100	To Stable			5,06046
	Closing account for year			
	ending today			
	31st			
134	Profit and Loss		2,36754	
114	To Office Expenses			2,36754
	Closing account for year			
	ending today			
	31st			
134	Profit & Loss		1,88833	
133	To Cottage at Cressson, Expense			1,88833
	Closing account for year			
	ending today			
	31st			
134	Profit & Loss		37,14276	
145	To Andrew Carnegie, Personal			37,14276
	Closing account for year			
	ending today			
	31st			
134	Profit and Loss		56,000 00	
57	To Bellevue Hospital Gift			56,000 00
	Closing account out			
	31st			
117	Interest and Exchange		5,00274	
134	To Profit & Loss			5,00274
	Profit on account for year			
	ending today			
	31st			
120	Dividend		746,690 18	
134	To Profit and Loss			746,690 18
	Closing account for year ending			
	today			

December 31st, 1885.

1	Stock		2,795,146 25	
4		To Carnegie Bros & Co Limited Stock		2,795,146 25
		Closing out account for the year		
		31st		
1	Stock		559,127 38	
6		To Lucy Furnace Co., Limited Stock		559,127 38
		Closing out account for the year.		
		31st		
1	Stock		685,550 00	
8		To H.C. Frick Coke Co. Stock		685,550 00
		Closing out account for the year		
		31st		
1	Stock		121,873 75	
9		To Hartman Steel Co, Ltd Stock		121,873 75
		Closing out account for the year		
		31st		
1	Stock		269,625 57	
10		To Pittsburgh Bessemer Steel Co Ltd		269,625 57
		Closing out account		
		31st		
1	Stock		105,450 00	
11		To Youghiogheny Northern R.R. Co		105,450 00
		Closing out account for the year.		
		31st		
1	Stock		25,650 00	
12		To Youghiogheny Water Co. Stock		25,650 00
		Closing out account for the year		
		31st		
1	Stock		17,020 00	
13		To Union Supply Co Limited Stock		17,020 00
		Closing out account for the year		
		31st.		
1	Stock		345,454 54	
14		To Wilson Walker & Co, Ltd Stock		345,454 54
		Closing out account		
		31st		
1	Stock		505,065 00	
15		To Keystone Bridge Co. Stock.		505,065 00
		Closing out account for year		
		31st.		
1	Stock		6,364 00	
16		To Klondike Mining Co.		6,364 00
		Closing out account for year		
		31st.		
1	Stock		65,650 00	
17		To N. Y. & Cleveland Gas Coal Co Stock		65,650 00
		Closing out account for		
		the year.		

December 31st, 1885.

1	Stock		6,35000	
18		To Columbia Oil Co		6,35000
		Closing out account for the year		
		31st		
1	Stock		12,10000	
19		To Western Car Co.		12,10000
		Closing out account for the year		
		31st		
1	Stock		1,52000	
20		To Keshuk & Hamilton Bridge Co. Stock		1,52000
		Closing out account for the year.		
		31st		
1	Stock		191,00000	
21		To Keshuk & Hamilton Bridge Co Bonds		191,00000
		Closing out account for the year.		
		31st		
1	Stock		7,84000	
22		To Keshuk & Hamilton Bridge Co. Coupons		7,84000
		Closing out account for the year		
		31st		
1	Stock		102,22000	
23		To Texas & Pacific Ry Co. E.D. & W.Q. Bonds		102,22000
		Closing out account for the year		
		31st		
1	Stock		5,00000	
24		To Allegheny Valley R.R. Co 1st D. Bonds		5,00000
		Closing out account for the year		
		31st.		
1	Stock		6,65000	
26		To New York Transfer Co, Stock		6,65000
		Closing out account for the year		
		31st.		
1	Stock		1,00000	
28		To American Horse Exchange, Stock		1,00000
		Closing out account for the year		
		31st.		
1	Stock		35000	
30		To New York Concert Co., Limited, Stock		35000
		Closing out account for the year.		
		31st		
1	Stock		14,19636	
31		To Illinois St Louis Bridge Fund		14,19636
		Closing out account for the year		
		31st.		
1	Stock		98,24425	
32		To Union News Co.		98,24425
		Closing out account for the		
		year.		

December 31st, 1885.

1	Stock		6,42000	
25		To Wabash, St Louis & Pacific Ry Co, Stock		6,42000
		Closing account for the year		
		31st		
33	Howry Syphers & Venture		1,09454	
1		To Stock		1,09454
		Closing account for the year		
		31st		
1	Stock		38,000000	
34		To South Penn R.R. Syndicate		38,00000
		Closing account for the year.		
		31st		
1	Stock		3,00000	
74		To House in Dunfermline		3,00000
		Closing account for the year.		
		31st		
1	Stock		8,54767	
75		To Cottage at Cresson		8,54767
		Closing account for the year		
		31st		
1	Stock		3,50000	
76		To House in Pittsburgh		3,50000
		Closing account for the year.		
		31st		
1	Stock		1,00000	
124		To U.S. Cremation Co, L.C. Stock		1,00000
		Closing account for the year		
		31st		
1	Stock		1,00000	
125		To Tennent House Building Co, Stock.		1,00000
		Closing account for the year		
		31st		
1	Stock		5,00000	
153		To American School of Opera		5,00000
		Closing account for the year		
		31st		
1	Stock		106,60000	
155		To Philadelphia Co, Stock		106,60000
		Closing account for the year		
		31st		
1	Stock		9,85000	
158		To Tyrone Echo		9,85000
		Closing account for the year		
		31st		
1	Stock		40,32000	
164		To Texas & Pacific Ry Co. Int. & R. Ext Scrips.		40,32000
		Closing account for the year		

December 31st, 1885

134	Profit and Loss		674,570 55	
1		To Stock		674,570 55
		Transfer of balance to close acct		

January 1st, 1886.

4	Carnegie Bros & Co., Limited, Stock	47,05,079,75	
2	To Stock		47,05,079,75
	Andrew Carnegie owns Stock Capital		
	Stock of par value of $2,795,146.25		
	the book value of which is 1.68 338.36		
	1st		
6	Lucy Furnace Co. Limited, Stock	520,558,78	
2	To Stock		520,558,78
	Andrew Carnegie owns Capital		
	Stock of par value of $559,12 36		
	The book value of which is .93 102		
	1st		
8	H. C. Frick Coke Co, Stock	685,55000	
2	To Stock		685,55000
	13,711 Shares of Stock at par $50		
	1st		
9	Hartman Steel Co. Limited, Stock	121,873,75	
2	To Stock		121,873,75
	Andrew Carnegie owns Capital		
	Stock of par value of $121,873.75		
	1st		
10	Pittsburgh Bessemer Steel Co., Limited, Stock	502,43432	
2	To Stock		502,43432
	Andrew Carnegie owns Capital		
	Stock of par value of $269,625.57		
	Book value of which is 1.86 345.2		
	1st		
12	Youghiogheny Water Co. Stock	25,65000	
2	To Stock		25,65000
	256½ Shares of Stock at par = $100		
	1st		
11	Youghiogheny Northern R.R. Co, Stock	105,45000	
2	To Stock		105,45000
	2,109 Shares of Stock at par $50		
	1st		
13	Union Supply Co., Limited, Stock	17,02000	
2	To Stock		17,02000
	Andrew Carnegie owns Capital		
	Stock of par value of $17,020		
	1st		
14	Wilson, Walker & Co. Limited, Stock	22760727	
2	To Stock		22760727
	Andrew Carnegie owns Capital		
	Stock of par value of $345,454.54		
	The Capital is now $363,000.00		
	instead of $500,000.00 and A.		
	Carnegie's proportion is		
	$345,454.54 @ .65 224615 and his		
	share of undivided cash of $25000		

January 1st, 1886

16	Klondike Mining Co.		6,364000	
2	To Stock.			6,364000
	Andrew Carnegie owns 6364 shares of Stock $ par value. Book value is $1 per share			
	1st.			
17	New York & Cleveland Gas Coal Co., Stock		65,650000	
2	To Stock			65,650000
	1,313 Shares of Stock at par = $50			
	1st.			
18	Columbia Oil Co.		6,350000	
2	To Stock			6,350000
	635 Shares of Stock at par = $10			
	1st			
19	Western Car Co.		12,100000	
2	To Stock			12,100000
	220 Shares of Stock at par $55			
	1st			
20	Keshuk & Hamilton Bridge Co, Stock		1,52000	
2	To Stock			1,52000
	1520 Shares of Stock par value $100 per sh. Book value $1 ea			
	1st			
21	Keshuk & Hamilton Bridge Co, Bonds		191,00000	
2	To Stock			191,00000
	191 Bonds at par = $1000			
	1st.			
22	Keshuk & Hamilton Bridge Co, Coupons		7,84000	
2	To Stock			7,84000
	196 Coupons at $40 a par			
	1st			
23	Texas & Pacific R.R. Co, E.D, S.L. Grant Bonds		72,00000	
2	To Stock			72,00000
	1440 Bonds of par value of $1000 at 50.			
	1st.			
24	Allegheny Valley R.R. Co., Funded Debt Bonds		25000	
2	To Stock			25000
	10 Bonds of par value of $1,000 at 25. These bonds are Nos $26-837 & are held by Geo Lauder Dunfermline			
	1st.			
25	Wabash, St Louis & Pacific Ry Co, Stock		1,25000	
2	To Stock			1,25000
	125 Shares of Stock par $100 Market Value $10 per share			

January 1st, 1886

26	New York Transfer Co., Stock		6,65000	
2	To Stock			6,65000
	133 shares of Stock of par value $100 — at 50 %			
	1st.			
28	American House Exchange		25000	
2	To Stock			25000
	10 shares of Stock of par value of $100 at 25 —			
	1st.			
30	New York Concert Co. Limited, Stock		35000	
2	To Stock			35000
	7 Shares of Stock par value $50 —			
	1st.			
31	Illinois & St. Louis Bridge Fund		14,19636	
2	To Stock			14,19636
	Amount invested in fund			
	1st.			
32	Union News Co.		98,24425	
2	To Stock			98,24425
	Balance due for investments in English Bakers July 1/85 was £20,083 7/8 stg.			
	1st.			
34	South Pennsylvania R.R. Syndicate		380,00000	
2	To Stock			380,00000
	Amount paid on instal to date.			
	1st.			
74	House in Dunfermline		2,00000	
2	To Stock			2,00000
	House is valued at $2,000			
	1st.			
75	Cottage at Cressona		8,00000	
2	To Stock			8,00000
	Cottage is valued at $8,000 —			
	1st.			
76	House in Pittsburgh.		3,50000	
2	To Stock			3,50000
	House & property valued at $3,500			
	1st.			
12	United States Cremation Co., Limited.		1,00000	
2	To Stock			1,00000
	40 shares of Stock at par $25			
	1st.			
13	Tenement House Building Co		1,00000	
2	To Stock			1,00000
	40 shares of Stock at $25 — par			

January 1st, 1886.

153	American School of Opera		5,000 00	
2	To Stock			5,000 00
	Andrew Carnegie's subscription to A. S. of O. was $5,000 –			
	1st			
155	Philadelphia Co. Stock		106,600 00	
2	To Stock			106,600 00
	2,132 shares of Stock at par 50 –			
	1st			
158	Tyneside Echo		9,850 00	
2	To Stock			9,850 00
	A. Carnegie owns £2000 of shares. Exch @ 4.92 1/2			
	1st			
164	Texas & Pacific Ry Co. 1st. g. Bonds Interest Scrip.		8,064 00	
2	To Stock			8,064 00
	A. Carnegie owns Scrip of par value of $40,320 – the market value of which is 20 %			
	1st			
15	Keystone Bridge Co		588,500 00	
2	To Stock			588,500 00
	A. Carnegie owns 5,885 shares par value $50. Book value $100			
	1st			
14	Wilson Walker & Co. Limited, Stock		18,181 82	
2	To Stock			18,181 82
	In closing up Wilson, Walker & Co L^d's Stock account, there is a balance of $25 000 of Undivided Capital. A. Carnegie proportion of same 8/11 at par is $18,881.82			
	1st			
10	Pittsburgh Bessemer Steel Co., Limited, Stock.		9,865 26	
2	To Stock			9,865 26
	In closing up P. Bess^r Stock Account there is ~~as~~ undivided Capital $10,000.– of which A. Carnegie proportion is $5502.57 This is valued at 1.79 2847			
	1st			
6	Lucy Furnace Co, Limited, Stock		86,759 78	
7	To Lucy Furnace Co L^d – Surplus			86,759 78
1	Andrew Carnegie share of the Undivided Stock of L. F. Co. L^d is. $93,187 88 which is charged & hime at rate of .93 1020			

January 1st, 1886.

165 6 Carnegie, Phipps & Co Limited, Stock
To Lucy Furnace Co Limited, Stock
Carnegie Phipps & Co Ld is formed by consolidation of Lucy Furnace Co Ld, Pittsburgh Bessemer Steel Co Ld, and Wilson Walker & Co Limited. Andrew Carnegie contributes capital from J. F. & Co Ld amounting to $652.315-6/100 @ .93 10/100

60731855 — 60731855

1st.

165 10 Carnegie, Phipps & Co Limited, Stock
To Pittsburgh Bessemer S. Co Ld Stock
Andrew Carnegie contributes to C. P. & Co. Ld. Stock of Pgh Bess S. Co Ld. amounting to $225.178 13/100 @ 1.86 70/100

512,29958 — 512,29958

1st.

165 12 Carnegie, Phipps & Co., Limited, Stock
To Wilson, Walker & Co Limited Stock
Andrew Carnegie contributes to C. P. & Co., Ld Stock of W. W. & Co Ld
Amounting to $347.27. 26/100 as follows.
$345.454 54/100 @ .65 886315
1.818 82 @ par.

245,789.09 — 245789.09

1st.

165 490 Carnegie, Phipps & Co., Limited, Stock
To John W. Vandevort
A. Carnegie purchased Capital Stock from J. W. V. amounting to $2,120 84/100 at par for which he gave an order on C. B & Co Ld.

2,12084 — 2,12084

1st.

165 139 Carnegie, Phipps & Co., Limited, Stock
To John Walker
A. Carnegie purchased Capital Stock from J. W. amounting to $194.461 79/100 at par for which stock in C. B & Co Ld and cash for balance was given.

194,46179 — 194,46179

1st.

165 Carnegie, Phipps & Co., Limited, Stock
To H. M. Curry.
A. Carnegie purchased Capital Stock from H. M. C. amounting to $534 48/100 for which an order was given on C. B & Co Ld. Stock was bought at par.

534.48 — 534.48

January 1st 1886.

490	Thos. M. Carnegie, Special.		142,06662	
165	To Carnegie, Phipps & Co. Ld. Stock Purchased of A. Carnegie Capital Stock amounting to $142.066 62 at par for which he gave his notes to Andrew Carnegie on C. B. & Co Ld., by whom they were endorsed to C. P. & Co Ld.			142,06662
	1st.			
490	Henry Phipps Jr.		142,06662	
165	To Carnegie, Phipps & Co. Ld. Stock Purchased of A. Carnegie Capital Stock amounting to $142.066 62 at par for which he gave his notes to A. Carnegie on C. B. & Co Ld. A. Carnegie endorsed same to C. P. & Co Ld.			142,06662
	1st.			
491	D. A. Stewart.		32,49896	
165	To Carnegie, Phipps & Co., Ld. Stock Purchased of A. Carnegie Capital Stock amounting to $32,498 96 at par for which he gave his notes on C. B & Co Ld for $32.080 [illegible]. A. Carnegie endorsed same to C. P. & Co., Ld.			32,49896
	1st.			
491	George Lauder Jr.		8879 16	
165	To Carnegie, Phipps & Co Ld. Stock Purchased of A. Carnegie Capital Stock Amounting to $8,879 16 at par, for which he gave his notes favor of A. Carnegie on C. B & Co Ld. Notes endorsed to C. P. & Co Ld.			8879 16
	1st.			
491	J. E. Moore		8,879 16	
165	To Carnegie, Phipps & Co, Ld Stock Purchased of A. Carnegie Capital Stock amounting to $8,879 16 Settlement same as G. Lauder, Jr.			8,879 16
	1st.			
491	H. L. Abbott.		8,879 16	
165	To Carnegie, Phipps & Co. Ld. Stock Purchased of A. Carnegie Capital Stock amounting to $8,879 16 Settlement same as G. L. Jr.			8,879 16
	1st.			
491	H. W. Bonthrager		8,879 16	
165	To Carnegie, Phipps & Co. Ld. Stock Purchased 8879 16 of Capital Stock at par Settlement same as G. Lauder Jr.			8,879 16

January 1st, 1886.

492	D. A. Singer		11,37550	
165		To Carnegie, Phipps & Co. 2d Stock Purchased of A. Carnegie Capital Stock amounting to $11,375.50 at par being part payment for C. Bros & Co 2d Capital Stock purchased from D.A.S. by Andrew Carnegie.		11,37550
		1st.		
492	E. A. Macrum		22,00000	
165		To Carnegie, Phipps & Co. 2d Stock Purchased of Andrew Carnegie Capital Stock amounting to $22,000.00 at par, for which he gives "Demand note".		22,00000
		1st.		
492	A. P. Smith		7,33333	
165		To Carnegie, Phipps & Co. 2d Stock Purchased of A. Carnegie Capital Stock amounting to $7,333.33 at par for which he gives "Demand Note".		7,33333
		1st.		
492	Jas. H. Simpson.		7,33333	
165		To Carnegie, Phipps & Co, 2d Stock Purchased of A. Carnegie Capital Stock amounting to $7,333.33 @ par for which he gives sight draft on Wilson, Walker & Co., 2d.		7,33333
		1st.		
493	H. H. Blackburn		3,66667	
165		To Carnegie, Phipps & Co., 2d Stock Purchased of A. Carnegie Capital Stock amounting to $3,666.67 @ par for which he gives "Demand Note"		3,66667
		1st.		
493	C. F. Forster		3,66667	
165		To Carnegie, Phipps & Co., 2d Stock Purchased of A. Carnegie Capital Stock amounting to $3,666.67 @ par for which he gives "Demand Note"		3,66667
		1st.		
139	John Walker		168,33036	
		To Carnegie, Bros & Co 2d Stock Purchased of A. Carnegie Capital Stock amounting to $100.000.00 @ 1.68 1/3. This is in part payment for C. P. & Co., 2d Stock purchased from J. Walker (see J.J. 56)		168,33036

January 1st, 1886.

4	Carnegie Bros. & Co., Limited, Stock		13,045 85	
492	To H. M. Singer.			13,045 85
	Purchased of H. M. Singer Capital Stock amounting to $11,750.00 at 1.68 1/3 for which an order on C. B. & Co. Ltd. for $16,40.35 was given and balance in Capital Stock of C. B. & Co. Ltd. at par say. $11,345.50			
	1st.			
36	Bills Receivable			
490 3	To Thomas M. Carnegie, Special.			
	T. M. Carnegie gives following notes in payment of Capital Stock of C. B. & Co., Ltd. purchased from A. Carnegie. The notes are drawn on Carnegie Bros. & Co., Limited.			
	Jany 1st at six months for		25,000 00	
	" 1st " six " "		25,000 00	
	" 1st " five " "		25,000 00	
	" 1st " four " "		25,000 00	
	" 1st " four " "		25,000 00	
	" 1st " four " "		17,066 62	142,066 62
	1st.			
36	Bills Receivable			
490 4	To Henry Phipps Jr.			
	Henry Phipps Jr. gives the following notes payment in full for Capital Stock of C. B. & Co., Ltd. bought from A. Carnegie. Notes drawn on C. B. & Co, Ltd, bear interest from date they are drawn.			
	Jany 1st at six months for		25,000 00	
	" 1st " six " "		25,000 00	
	" 1st " ~~four~~ five " "		25,000 00	
	" 1st " five " "		25,000 00	
	" 1st " four " "		25,000 00	
	" 1st " four " "		17,066 62	142,066 62
	1st.			
	Bills Receivable			
491	To D. A. Stewart.			
	D. A. Stewart gives the following notes on C. B. & Co Ltd, in payment in full for Capital Stock of C. B. & Co, Ltd. bought from A. Carnegie. Notes bear interest from dates they are drawn			
	Jany 1st 86 at six months for		12,500 00	
	" 1 " " " five " "		12,500 00	
	" 1 " " " four " "		12,480 51	37,480 51
	also C. B. & Co. Ltd Stock [illegible]			

January 1st, 1886

36 491	Bills Receivable To J. C. Moore. J. C. Moore gives his note on C. B. Hbo & Co. for $8,879.16 at five months with interest, as payment in full for C. P. Hbo., Co.'s Capital Stock purchased from A. Carnegie. Note dated Jany 1st 1886. 1st.	8,879.16		8,879.16
36 491 3	Bills Receivable To W. L. Abbott. W. L. Abbott gives his note dated Jany 1st 86 on C. B. Hbo & Co. for $8879.16 at five months with interest, as payment in full for Capital Stock in C. P. Hbo & Co. bought from A. Carnegie. 1st.	8,879.16		8,879.16
36 491 4	Bills Receivable To H. W. Boutcraeger. H. W. Boutcraeger gives his note dated Jany 1/86 on C. B. Hbo & Co. for $8,879.16 at five months with interest, as payment in full for C. P. Hbo & Co. Capital Stock bought from A. Carnegie. 1st.	8,879.16		8,879.16
36 78	Bills Receivable. To George Lauder Jr. G. Lauder Jr. gives his note dated Jany 1/86 on C. B. Hbo & Co. for $8879.16 at five months with interest, as payment in full for C. P. Hbo & Co. Cap. Stock bought from A. Carnegie. 1st.	8,879.16		8,879.16
36 492 3	Bills Receivable To H. P. Smith H. P. Smith gives "Demand" note dated Jany 1st 86 as payment in full for Capital Stock in C. P. Hbo & Co. bought from A. Carnegie. 1st.	7,333.33		7,333.33
36 492	Bills Receivable To Jas. H. Simpson J. H. Simpson gives Draft on Wilson, Walker Hbo, Co. date Jany 1/86 for $7333.33 as payment in full of C. P. Hbo & Co. Capital Stock purchased from A. Carnegie.	7,333.33		7,333.33

January 1st, 1886.

37	Bills Receivable		3,66667	
493	To W. W. Blackburn			3,66667
	W. W. Blackburn gives Demand note dated Jany 1/86 for $3666.67 as payment in full for C.P.&Co., L[d]. Capital Stock bought from A. Carnegie.			
	1st.			
37	Bills Receivable		3,66667	
493	To C. F. Forster			3,66667
	C. F. Forster gives "Demand note" dated Jany 1st/86 for $3666.67 as payment in full for Capital Stock in C.P. & Co. L[d]. bought from A. Carnegie.			
	1st.			
37	Bills Receivable		22,00000	
492	To E. A. Macmunn			22,00000
	E. A. Macmunn gives Demand note dated Jany 1st/86 for $22.000.00 as payment in full for Capital Stock in C.P. & Co L[d] bought from A. C.			
	1st.			
165	Carnegie, Phipps & Co., Limited, Stock		142,00000	
490	To Thomas M. Carnegie, Special			142,00000
	After Transfers had been made T. M. Carnegie decided that he would only purchase $66.62 Capital Stock from A. Carnegie A. Carnegie therefore receives the balance or $142.000.			
	1st.			
490	Thomas M. Carnegie, Special.		142,06662	
37	To Bills Receivable.			142,06662
	T. M. Carnegie's notes are returned as sale of 142.066.62 Capital Stock C. P. & Co L[d]. is cancelled. He gave his order on C. B & Co L[d] for 66.62 amount of Stock he retains.			
	1st.			
166	Carnegie, Phipps & Co., Limited, Own		2590637	
37	To Bills Receivable			2590637
	Andrew Carnegie endorses all the notes received from H. Phipps, Jr.; D. A. Stewart; J. Lauder, Jr.; J. E. Moore, W. L. Abbott. Hen. Bonnetcarrer, H. P. Smith; J. H. Simpson, W. W. Blackburn, C. F. Forster & E. A. Macmunn to Carnegie, Phipps & Co, Limited.			

January 1st, 1886.

37 Bills Receivable
139 To John Walker
John Walker gives his notes dated today in full for balance due his Cash on Wilson Walker & Co 2d Loan. say $107.142 50. as follows.

Note Jany 1/86. on or before Jany 1/88	27,14286	
" " 1/86 " " " " 1/89	20,00000	
" " 1/86 " " " " 1/90	20,00000	
" " 1/86 " " " " 1/91	20,00000	
" " 1/86 " " " " 1/92	20,00000	107,14286

Interest at 6% payable semi-annually Paid to date.

1st

2 Stock
32 To Stevens Property Venture
Balance due 1,09454 1,09454

1st

37 Bills Receivable
81 To Hartman Steel Co 2d Loan. 15,00000 15,00000
Hartman Steel Co 2d gave their note dated Nov 5, 1885, for 15000 - @ 3 years interest payable semi-annually. for loan of 15,000 made them Nov 5/85

1st

109 Stable
82 To John O'Hara 6000 6000
Wages for December services.

1st

62 Alexander King
117 To Interest & Exchange 30000 30000
Six months interest on loan of $10000 - to Dec 31/85 @ 6%

2nd

145 Andrew Carnegie, Personal 80
40 To Sundries 80
Our charge for expenses of Mr. Phipps Jr on Cunard wharf. Aug 22/23/1885

2d

109 Stable
111 To P. O'Hara 2500 2500
Wages for Dec. '85 as groom

14th

107 Charity and Gift 60000
21 To Paterson & Hamilton Bridge Co Bonds 60000
Mr Thos Gilman is instructed to send $60 - as Gift every six mos & deduct from Kitt. continued

January 14th 1886

95	Chas. J. O. Mackie		17	
150	To Keystone Bridge Co, Suspense			17
	Paul F. Gerhard Esq agents			
	received check for 17¢ too much			
	for freight, which amount			
	they returned in cash.			
	19th			
146	Andrew Carnegie, Personal		30000	
152	To Miss Jane Hood			30000
	Salary on account of services			
	28th			
168	Philadelphia Co, Trustees' Certificate		22,00000	
155	To Philadelphia Co., Stock			22,00000
	In dividing up the 2132 shares			
	of stock, A. Carnegie receives			
	Trustee's Certificate #206 for			
	4400 shares @ 50			
	30th			
21	Keokuk & Hamilton Bridge Co, Bonds		3,30000	
129	To Dividend			3,30000
	$20 per coupon on C #20. 165 coupons			
	30th			
155	Philadelphia Co, Stock		8895⁰	
120	To Dividend			8895⁰
	Dividends to date 3%			
	30th			
168	Philadelphia Co, Trustees' Certificates		22000	
120	To Dividend			22000
	Dividend #3 of 1%			
	30th			
146	Andrew Carnegie, Personal			
115	To J. H. Bridge			
	Salary for four weeks to date		20000	
	Board " " "		8000	28000
	31st			
114	Office Expenses		16666	
95	To Chas. J. O. Mackie			16666
	Salary for January			
	31st			
114	Office Expenses		263	
95	To Chas. J. O. Mackie			263
	Carfares & meals January			
	31st			
80	Thomas M. Carnegie Agent			5
95	To Chas. J. O. Mackie.			
	Jany 5. Banjoe-strings $1.50		150	
	" 12. P. Mackie plates 2.40		240	
	Cfares. .55		55	445

January 31st 1886.

89	Thos. M. Carnegie Dr.	90	
114	To Office Expenses		90
	Jany 22 To Postages (see Petty Cash Book)		
	31st		
107	Andrew Carnegie, Personal	300	
114	To Office Expenses		300
	Jany 4. 6 Copies North Amer. Reviews (see Petty Cash Book)		
	31st		
107	Charity and Gift		
114	To Office Expenses		
	Jany 3. "Evening Post" for Miss Whitfield.	80	
	Jany 1/31. D. J. Sullivan's Expenses	1210	1290
	31st		
491	D. A. Stewart	498155	
4	To Carnegie Bros & Co. Ltd. Stock		498155
	Jany 1st 86. D. A. Stewart buys C. B. & Co. Ltd. Capital Stock amounting to $2896\frac{25}{}$ @ 1.72 and pays for same in note he gives for $498.40\frac{51}{}$ at four months. This note is for balance due for C. B. & Co. Ltd. Stock say. $498\frac{91}{}$		

February 1st, 1886.

109	Stable		6000	
82		To John O'Hara		6000
		Wages for services as coachman for month of January		
		1st		
109	Stable		2500	
111		To Patrick O'Hara		2500
		Wages for services as groom for month of January.		
		1st		
146	A. Carnegie, Personal		10000	
152		To Miss Jane Stood		10000
		Cash today given her was on account services.		
		27th		
146	A. Carnegie, Personal			
115		To J. H. Bridge		
		Salary for month ending to day	20000	
		Board " " " "	8000	28000
		28th		
114	Office Expenses		16666	
95		To Chas. T. O. Stackie		16666
		Salary for services for February		
		28th		
19	Western Car. Co., Stock		12100	
120		To Dividend		12100
		Dividend of 1% paid Feby 1st		
		28th		
47	Mrs H. Carnegie, Western Car Co, Stock		6875	
120		To Dividend		6875
		Dividend of 1% paid Feby 1st		
		28th		
26	New York Transfer Co., Stock		46550	
120		To Dividend		46550
		Dividend of 3½ paid Feby 6th		
		28th		
155	Philadelphia Co. Stock		66050	
120		To Dividend		66050
		Dividend of 1% paid Feby 23		
		28th		
168	Philadelphia Co. Trustees Certificates		22000	
120		To Dividend		22000
		Dividend of 1% paid Feby 23		
		28th		
11	Youghiogheny Northern R.R. Co, Stock		2,10900	
120		To Dividend		2,10900
		Dividend of 1½% paid Feby 24		

February 28th 1886

146	Andrew Carnegie, Personal,			
114	To Office Expenses			
	The following amounts are charged			
	in Petty Cash Book			
	Feby 3. Messenger at Windsor		100	
	" 6. Miss Lauder Gold Dollar		150	
	" 20. Repairing Jewelry Miss C.		375	625
	28th.			
76	Charity and Gift			
114	To Office Expenses			
	The following amounts are			
	charged in Petty Cash Book.			
	Feby 3, 12, 19 & 26. Dinners &c. Sullivan		1125	
	" 11 Miss Whitfield's Evening Post		83	1208
	28th			
146	Andrew Carnegie, Personal			
95	To Chas. J. O. Mackie			
	Feby 13. Opera Tickets & cash		600	
	" 26/27 Fees & carfares		315	915
	28th			
114	Office Expenses		308	
95	To Chas. J. O. Mackie			308
	Carfares for Month.			

March 1st, 1886.

110	Stable		6000	
82		To John O'Hara		6000
		Services as coachman for month of February		
		1st		
110	Stable			
111		To Patrick O'Hara	2500	
		Services as groom for months of February		2500
		11th		
25	Wabash, St Louis & Pacific Ry Co, Stock		7500	
134		To Profit & Loss		7500
		Profit on sale of 125 shares of Stock over estimated value Jany 1st		
		11th		
66	Mrs Thos. Graham		756	
117		To Interest and Exchange		756
		99 days interest from Nov 21/85 to Mch 1/86 on balance due		
		say $458.10 @ 6%		
		31st		
65	Chas. Ellis.		9000	
117		To Interest and Exchange		9000
		One years interest on $1500 loan to date at 6%		
		31st		
14	New York & Cleveland Gas Coal Co., Stock		196950	
120		To Dividend		196950
		Dividend of 3% paid Mch 1st		
		31st		
155	Philadelphia Co, Stock		66050	
120		To Dividend		66050
		Dividend of 1% paid Mch 22.		
		31st		
168	Philadelphia Co, Trustees' Certificates		22000	
120		To Dividend		22000
		Dividend of 1% paid Mch 22.		
		31st		
147	Andrew Carnegie, Personal			
115		To J. H. Bridge		
		Four weeks salary to Mch 27th	20000	20000
		" " board " " 27	8000	8000
		Cash handed Miss Lauder on Mch 27th	4300	4300
		31st		
114	Office Expenses		16666	
95		To Chas. J. O. Mackie		16666
		Salary for month of March		

March 31st, 1886.

114	Office Expenses	8 10	
95	To Chas. T. O. Mackie		8 10
	Car fares & petty expense Mch.		
	31st.		
95	Chas. T. O. Mackie	3 00	
114	To Office Expense.		3 00
	Mch 24 To Cash		
	31st.		
89	Thos. M. Carnegie, Dr.		
95	To Chas. T. O. Mackie		
	Mch 10. "Isaac Walton"	3 00	
	" 12. Music	3 20	
	" 16 Car fares	20	6 40
	31st.		
89	Thos. M. Carnegie, Dr.		
114	To Office Expenses.		
	Mch 1/31. Carfares postages &c.	3 16	
	" 24 Foot Ball	7 00	10 16
	See Petty Cash Book.		
	31st.		
147	Andrew Carnegie, Personal		
114	To Office Expenses		
	Mch 10. Repairs Miss Lauder's jewelry	1 10	
	" 27 4 "Forums" (See Petty Cash)	2 00	3 10
	31st.		
169	Charity & Gift		
114	To Office Expenses		
	The following were paid by Petty Cash		
	Mch 4 Weekly Suits for Geo Lauder	2 00	
	" 4 " " " Dan. T. L.	2 00	
	" 17 "Post" for Miss Whitfield	83	
	" 1/31 Dinners D. J. Sullivan	14 60	19 43
	31st.		
138	John T. Wilson	2,16000	
86	To Wilson Walker & Co 2d, Dr.		2,16000
	Mch 2. Cash paid for six mos.		
	interest on balance due		
	31st.		
169	Charity and Gift		
86	To Wilson Walker & Co., 2d, Dr.		
	Mch 31. Miss C. Vanderoork quarterly	37500	37500
	remittance		
	" 31 R. H. Holmes quarterly remittance	37500	37500
	31st.		
151	Mrs Anna Aitken	15250	
86	To Wilson Walker & Co, 2d, Dr.		15250
	Mch 31. Semi-annual payment		

March 31st, 1886.

50	Mrs Cattle. Hogan		5000	
86		To Wilson, Walker & Co, L.C. Open		5000
		Mch 31 Semi-annual remittance.		
		31st		
117	Interest and Exchange		216000	
138		To John T. Wilson		216000
		Six months interest on balance		
		due to Mch 1/86 at 6%		
		31st		
117	Interest and Exchange		15250	
51		To Mrs Anna Aitken		15250
		Six months interest on $1000 Trust		
		a/c to date. 112.50		
		Six months interest on 1000		
		due Bill for K+H. Bond @ 8% 40.00		
		31st		
117	Interest and Exchange		5000	
50		To Mrs C. Hogan		5000
		Six months interest on Trust acct		
		to date @ 10%		

April 1st 1886.

110	Stable		6000	
82		To John O'Hara		6000
		Wages for services as coachman for month of March		
		1st		
110	Stable		2500	
111		To Patrick O'Hara		2500
		Wages for services as groom for month of March		
		30th		
155	Philadelphia Co. Stock		66050	
120		To Dividend		66050
		Dividend of 1% Said April 21.		
		30th		
168	Philadelphia Co. Trustees' Certificates		22000	
120		To Dividend		22000
		Dividend of 1% Said April 21		
		30th		
174	Office Expenses		16666	
96		To Chas. J. O. Mackie		16666
		Salary for April services		
		30th		
89	Thos. M. Carnegie Spec		686	
96		To Chas. J. O. Mackie		686
		Abt 21. Cab. carfares + tickets to Philadelphia for Miss R. Carnegie		
		30th		
174	Office Expenses		1197	
96		To Chas. J. O. Mackie		1197
		Car fares, telegrams, 6.75 cash handed Miss Langfit 6.00		
		30th		
90	Thos. M. Carnegie, Personal		112	
174		To Office Expenses.		112
		Apl 6. Postages (see Petty Cash)		
		30th		
147	A. Carnegie, Personal		1201	
174		To Office Expenses		1201
		Petties paid by Petty Cash		

May 1st, 1886

147	Andrew Carnegie, Personal	25000	
55	To D. H. Bridge		25000
	Salary for five weeks to date		
	1st		
110	Stable	6000	
82	To John O'Hara		6000
	Wages for services as ~~coachman~~ April.		
	1st.		
110	Stable	2500	
111	To Patrick O'Hara		2500
	Wages for services as groom April		
	1st		
117	Interest and Exchange.	13287	
55	To The Misses J. & H. S. Martin, Trust		13287
	Six months interest to date		
	1st.		
117	Interest and Exchange	15254	
122	To Mrs George Robertson, Trust.		15254
	Six months interest to date @ 9%		
	3rd.		
126	A. Leggate	3000	
117	To Interest and Exchange		3000
	One years interest to		
	3rd.		
37	Bills Receivable	45750	
117	To Interest and Exchange		45750
	183 days interest @ 6% on		
	Hartman Steel Co's note		
	of $15,000		
	6th		
62	Alexander King	7784	
117	To Interest and Exchange		7784
	Interest on $5,000 note from Feb 4/86		
	to date 95 days @ 6%		
	6th		
117	~~Interest and Exchange~~	11960	
49	To John Lamberton, Trust.		11960
	Interest on Trust Funds from		
	Oct 1st/85 to date 217 ds @ 6%		
	6th		
49	John Lamberton, Trust	342648	
62	To Alexander King.		342648
	In cancelling $5000 Co of		
	loan to Mr Alex King, he agrees		
	to assume J. Lamberton's a/c		
	which is now due, and payable		
	to Alex. King in Trust.		

May 28th 1886.

37	Bills Receivable	25 00	
117	To Interest and Exchange		25 00
	Interest @ 6% on $1000 note of		
	M. D.W. Lownes due Dec 29/85		
	to 27th May say 150 days.		
	29th		
148	Andrew Carnegie, Personal	200 00	
115	To J. H. Bridge		200 00
	Salary for 8 weeks services to date		
	29th		
174	Office Expenses	20 00	
177	To D. L. Sullivan		20 00
	Salary for 4 weeks services to date		
	as boy		
	31st		
174	Office Expenses	166 66	
96	To Chas. T. O. Mackie		166 66
	Salary for May services.		
	31st		
19	Western Car Co., Stock	121 00	
120	To Dividend		121 00
	Dividend of 1% pay May 1st.		
	31st		
47	Mrs M. Carnegie, Western Car Co, Stock	68 75	
120	To Dividend		68 75
	Dividend of 1% paid May 1st		
	31st		
11	Youghiogheny Northern R.R. Co, Stock	2109 00	
120	To Dividend		2109 00
	Dividend of 1½% paid May 6th		
	31st		
155	Philadelphia Co, Stock	660 50	
120	To Dividend		660 50
	Dividend of 1% paid May 21st		
	31st		
166	Philadelphia Co, Trustees' Certificates	220 00	
121	To Dividend		220 00
	Dividend of 1% paid May 21		
	31st		
110	Stable	7 20	
174	To Office Expenses		7 20
	May 20 To Dept of Public Works for		
	water for stable to Apl 13/86 See P. C. Book		
	31st		
148	Andrew Carnegie, Personal	24 32	
174	To Office Expenses.		24 32
	May 5th 15 Note paper 5.00 Cable 5.50,		
	Postages & Expressages 2.37 & Subscriptions to		
	N.Y. papers sent to Cresson 11.45 See Petty Cash Book		

June 1st, 1886.

110	Stable		6000	
82		To John O'Hara		6000
		Wages for May services as coachman		
		1st.		
110	Stable		2500	
111		To Patrick O'Hara		2500
		Wages for May services as groom		
		1st.		
174	Office Expenses		323	
96		To Chas. T. O. Machie		323
		Carfares Telegrams Spotties for May.		
		1st.		
148	Andrew Carnegie, Personal		590	
96		To Chas. T. O. Machie		590
		May 18/86 Expenses seeing A. Carnegie to Creedon.		
		9th.		
117	Interest and Exchange		22187	
61		To John D. Champlin Jr.		22187
		1 year & 56 days interest on Trust Acct to date.		
		9th.		
180	Texas & Pacific Ry Co Consolidation Mtg Construc Bds, E.D.			
61		To John D. Champlin Jr.		
		Purchase of 4 Bonds Nos 6650	408000	
		to 6653 bdd inclusive at 102.		
		Coupons due June 1st 86 also	12000	
		paid		420000
		15th.		
117	Interest and Exchange		10500	
56		To Mrs M. J. Fuller Trust		10500
		Six months interest to date @ 7%		
		15th.		
117	Interest and Exchange		17500	
57		To Mrs Nancy Bradley		17500
		Six months interest to date @ 7%		
		28th.		
34	Bills Receivable		18000	
117		To Interest and Exchange		18000
		Six months interest to June 27		
		on M. W. Loomis's notes		
		30th.		
62	Alexander King		30000	
117		To Interest and Exchange		30000
		Six months interest on		
		$1,000 on Loan to date		

June 30th 1886

155	Philadelphia Co. Stock		66050	
121	To Dividend			66050
	Dividend of 1% paid 21st inst			
	30th			
168	Philadelphia Co. Trustees' Certificates		22000	
121	To Dividend			22000
	Dividend of 1% paid 21st inst			
	30th			
149	Andrew Carnegie, Personal		20000	
115	To J. H. Bridge			20000
	4 weeks salary to June 26th			
	30th			
174	Office Expenses		2000	
174	To D. J. Sullivan			2000
	4 weeks salary to June 26th.			
	30th			
174	Office Expenses		16670	
96	To Chas. J. O. Mackie			16670
	Salary for June, and balance due on a/c services.			
	30th.			
174	Office Expenses		270	
96	To Chas. J. O. Mackie			270
	Car fares for June			
	30th			
149	Andrew Carnegie, Personal		50	
96	To Chas. J. O. Mackie.			50
	Pair of sox bt. Davidson June 21			
	30th			
89	Thos. M. Carnegie, Esqr.			
96	To Chas. J. O. Mackie			
	June 2. Theatre tickets Mrs Carnegie		600	
	" 2[illegible] Carfares + telegrams		65	665
	30th.			
149	Andrew Carnegie, Personal			
174	To Office Expenses			
	June 15 Stamps 5.00 June 21 Cash 2.		700	
	" 21 Section on Sleeping car		500	
	" 29 Cable (See Petty Cash Book)		1150	2350
	30th			
89	Thos. M. Carnegie, Esqr.		65	
174	To Office Expenses			65
	June 28 Expressage on package from Jeanneddina (See Petty Cash)			
	30th			
169	Charity Gift		163	
174	To Office Expenses			163
	May 3. Evening Post Miss Whitfield			
	See Petty Cash Book			

June 30th 1886.

117	Interest and Exchange		48587	
45	To Thos. Morrison Trust			48587
	Six months interest on Trust			
	Funds to date @ 6%			
	30th			
117	Interest and Exchange		34200	
52	To Mrs L. V. Hamlin Trust			34200
	Six months interest on Trust			
	Funds to date @ 7%.			
	30th			
52	Mrs L. V. Hamlin, Trust			
117	To Interest and Exchange			
	29 days interest on $125 – @ 7%		70	
	12 " " " 125 – @ 7%		29	99
	30th			
117	Interest and Exchange		6664	
53	To Jose Ximenez, Trust			6664
	Six months interest on Trust			
	A/c to date at 10%			
	30th			
117	Interest and Exchange		29883	
54	To Mrs Amelia R. Hill, Trust			29883
	Six months interest on Trust			
	A/c to date at 7%			
	30th			
117	Interest and Exchange		34232	
59	To R. Anderson, Trust.			34232
	Six months interest on Trust			
	a/c to date @ 12%			
	30th			
117	Interest and Exchange		4000	
60	To Miss Mary E. Brown, Trust			4000
	Six months interest on Trust			
	a/c to date @ 8%			
	30th			
117	Interest and Exchange			
131	To Miss Elizabeth Hamlen Trust			
	Six months interest to date			
	on $5000.00 @ 7%		1750	
	40 days interest on $175 deposited			
	June 3 but to draw interest fm 1st			
	to July 9th @ 7%		136	1736
	30th			
117	Interest and Exchange		13200	
151	To Allan Tennent, Trust			13200
	Six months interest on Trust			
	a/c to date at 6% 6 mos 2ds.			

July 1st 1886.

110	Stable		6000	
82		To John O'Hara		6000
		Wages for June as coachman		
		1st		
110	Stable		2500	
111		To Patrick O'Hara		2500
		Wages for June as groom		
		1st		
62	Alexander King		12750	
117		To Interest and Exchange		12750
		Interest on $5000 Loan of Feby 1886		
		to date @ 6%		
		3rd		
150	Keystone Bridge Co., Suspense		1050	
96		To Chas. T. O. Mackie		1050
		Expenses collecting Insurance		
		Advice &c		
		31st		
155	Philadelphia Co. Stock		66050	
121		To Dividend		66050
		Dividend #9 paid 31st		
		31st		
168	Philadelphia Co. Trustees Certificates		22000	
121		To Dividend		22000
		Dividend #9 1% paid 21st.		
		31st		
149	Andrew Carnegie, Personal		25000	
145		To J. H. Bridge		25000
		Salary for 5 weeks to date		
		31st		
174	Office Expenses		2500	
177		To D. J. Sullivan		2500
		Salary for 5 weeks to date		
		31st		
174	Office Expenses		16666	
96		To Chas. T. O. Mackie		16666
		Salary for July		
		31st		
149	Andrew Carnegie Personal.		420	
174		To Office Expenses		420
		July 27 Candy 2.20 Stamps 1.00		
		see Petty Cash Book		
		31st		
89	Thomas M. Carnegie, Spec.		75	
174		To Office Expenses		75
		July 2 & 29. Expressages see		
		Petty Cash Book.		

August 1st, 1886.

110	Stable		6000	
82		To John O'Hara		6000
		Wages for July as coachman		
		1st		
110	Stable		2500	
111		To Patrick O'Hara		2500
		Wages for July as groom		
		1st		
169	Charity and Gift		208	
174		To Office Expenses		208
		July 1. Evening Post, miss Whitfield		
		see Petty Cash Book		
		1st		
169	Charity and Gift		108889	
142		To George Lauder Jr. Trust		108889
		Cash sent for sundry charities		
		fr. four days 1 to June 30th		
		see G. Lauder's Statement £22279/0 @ 48½		
		1st		
2	Stock		660000	
19		To Western Car Co., Stock.		660000
		The capital of the Western Car Co		
		having been reduced the Stock is		
		now worth at par $25 a loss of $30		
		per share on 220 shares		
		1st		
2	Stock		375000	
47		To Mrs W. Carnegie, Western Car Co		375000
		The Par value of Stock having been		
		reduced to $25 - on account of a		
		reduction of the Capital Stock is		
		a loss of $30 per share on 125 shares		
		2nd		
117	Interest and Exchange		127	
151		To Allan Tennent Trust		127
		58 days interest to date on $132		
		2nd		
149	Andrew Carnegie, Personal			
115		To J. A. Bridge	20000	
		Salary for four weeks to date		20000
		2nd		
174	Office Expenses		2000	
177		To D. J. Sullivan		2000
		Salary for four weeks to date		
		3rd		
19	Western Car Co., Stock		11000	
121		To Dividend		11000
		Dividend of 2% paid 2 Aug		

August 31st 1886.

47	Mrs M. Carnegie, Western Car Co, Stock		6250	
121	To Dividend			6250
	Dividend of 2% paid 2 Aug			
	31st			
26	New York Transfer Co, Stock		26600	
121	To Dividend			26600
	Dividend of 2% paid Aug 11			
	31st			
155	Philadelphia Co, Stock		66050	
121	To Dividend			66050
	Dividend of 1% paid Aug 23			
	31st			
168	Philadelphia Co, Trustees' Certificates		22000	
121	To Dividend			22000
	Dividend of 1% paid Aug 23			
	31st			
149	Andrew Carnegie, Personal			
96	To Chas. J. O. Mackie			
	July 27 Ticket to Cresson & Return		1510	
	Aug 5 " " Pittsburgh & return expenses		515	
	" 18 Telegrams .65 Sleeper back to New York 2.50		335	
	Breakfast .30 Ticket Long Branch N.C. 10.30		1150	
	Aug 20 Music sent to Cresson & car fares		570	4080
	31st			
149	Andrew Carnegie, Personal			
182	To Cottage at Cresson Expenses			
	~~Paid Stokes bill for something~~			
	~~not recollected 5 1.58 22 & the~~			
	~~was paid with~~ C. B. Hodell's			
	Check for 210.22 giving cash for			
	balance due A. Carnegie of 52.05			
	of this the South Fork Trip Cost		1818	
	Washing 3.18 Jobbek for expressage 1.00		418	
	Cash handed Miss Lauder		1295	
	Mat for Picture .50 Cable Telegrams & letters 6.24		674	4205
	31st			
111	Patrick O'Hara,		1000	
182	To Cottage at Cresson Expenses			1000
	Cash handed him Aug 15th being			
	balance of 52.05 see above			
	31st			
174	Office Expenses		16666	
96	To Chas. J. O. Mackie			16666
	Salary for August			
	31st			
174	Office Expenses			
96	To Chas. J. O. Mackie			
	Car fares July 30 Telegrams 29.25		84	
	Aug 2 Breakfast 1.25 Shoes 7.13 Stamped Cards .35		238	322

August 31st 1886

182	Cottage at Cresson, Expenses		3 50	
174	To Office Expenses			3 50
	Aug 18. Toilet, paper + expressage			
	See Petty Cash Book.			
	31st.			
149	Andrew Carnegie, Personal		2 50	
174	To Office Expenses			2 50
	Aug 21. Cable. See Petty			
	Cash Book.			

September 1st, 1886.

110	Stable		6000	
82		To John O'Hara		6000
		Wages for August as coachman		
		1st		
110	Stable		2500	
111		To Patrick O'Hara		2500
		Wages for August as groom		
		25th		
149	Andrew Carnegie, Personal		20000	
115		To J. H. Bridge		20000
		Four weeks salary to date		
		25th.		
175	Office Expenses		2000	
177		To D. J. Sullivan		2000
		Four weeks salary to date		
		30th		
17	New York & Cleveland Gas Coal Co., Stock		196950	
121		To Dividend		196950
		Dividend of 3% paid Sept 1st		
		30th		
155	Philadelphia Co., Stock		66050	
121		To Dividend		66050
		Dividend of 1% paid Sept 21st		
		30th		
168	Philadelphia Co., Trustees' Certificates		22000	
121		To Dividend		22000
		Dividend of 1% paid Sept 21		
		30th		
175	Office Expenses		16666	
96		To Chas. J. O. Brackie		16666
		Salary for September		
		30th		
152	Miss Jane Hood			
175		To Office Expenses		
		Sept 8 Repairs to Watch 3.00 Expelled 40	340	
		" 18 Caswell Massey & Co	65	405
		See Petty Cash Book.		
		30th		
186	Andrew Carnegie, Personal			
175		To office Expenses		
		Duty on sundry books	290	
		Sept 17 Erwin McIntyre & Son	85	375
		See Petty Cash Book.		

October 1st 1886

193	Stable		6000	
82		To John O'Hara		6000
		Wages for September as coachman		
		y/c.		
193	Stable		2500	
111		To Patrick O'Hara		2500
		Wages for September as groom		
		y/c.		
2	Stock		636400	
18		To Kloman Mining Co Stock		636400
		The account is closed out in		
		accordance with Mr Carnegie's		
		instructions		
		y/c.		
134	Profit and Loss		106	
41		To Sundries		106
		Under Mr Carnegie's instructions		
		H. M. Curry's balance due is closed out		
		y/c.		
170	Charity and Gift		100000	
129		To John Fiske		100000
		In accordance with Mr Carnegie		
		instruction the amounts loaned		
		John Fiske is charged to C&G.		
		y/c.		
119	A. & J. McKenna		150000	
186		To Andrew Carnegie Personal.		150000
		Their remittance of Jany 28/85		
		was in payment of an old		
		debt.		
		y/c.		
46	Mrs M. Carnegie Trust		108,00000	
2		To Stock		108,00000
		In accordance with Mr And.		
		Carnegie's instructions his		
		Mother's Trust a/c is closed		
		out to Stock		
		y/c.		
32	Union News Co.		29,16000	
156		To H. G. Reid Loan.		29,16000
		The loan of $6000 to Mr H.G. Reid		
		was cancelled in 1885 and the		
		60 shares of Pittsburgh News Assn		
		Co. Stock he held returned.		
		y/c.		
134	Profit & Loss		1,91006	
156		To H.G. Reid Loan		1,91006
		The Interest charged on loan by		
		Carnegie & Bros was never paid by H.G. Reid		

October 7th 1886

186	A. Carnegie, Personal		500	
83		To Miss F. H. Coleman		500
		Balance due from Miss Coleman is written off to A. Carnegie's account as per his instructions		
		13th		
170	Charity and Gift		60060	
21		To Kerbuck & Hamilton Bg Co. Bonds		60060
		Amount sent by Mr Thos. Gilman as per his instructions (see J of 62) say $600 — + 10 ds interest $60		
		13th		
175	Office Expenses		60	
170		To Charity & Gift		60
		Mr Gilman returns interest charged today & same is put in Cash Drawer see Petty Cash Book		
		16th		
174	Office Expenses		1500	
144		To D. J. Sullivan		1500
		3 weeks salary to date		
		16th		
144	D. J. Sullivan		1000	
175		To Office Expenses		1000
		D. J. Sullivan is paid from Petty Cash balance due.		
		30th.		
186	Andrew Carnegie, Personal		25000	
115		To J. H. Bridge		25000
		5 weeks salary to date @ $50 —		
		31st.		
117	Interest and Exchange		15258	
122		To Miss George Robertson, Trust		15258
		Six months interest from May 1/86 to date @ 9%		
		31st		
117	Interest and Exchange		13287	
55		To Misses Jo H. J. Martin, Trust		13287
		Six months interest from May 1/86 to date at		
		31st		
155	Philadelphia Co., Stock		66050	
121		To Dividend		66050
		Dividend #12 of 1% paid 23d		
		31st.		
168	Philadelphia Co., Trustees Certificates		22000	
121		To Dividend		22000
		Dividend #12 of 1% paid 23d.		

October 31st 1886

91	Thos. M. Carnegie Ocean		100	
175	To Office Expenses			100
	Oct 1 Sent Badeau's "English Aristocracy" sent Mrs T. M. Carnegie see Petty Cash Book			
	31st			
90	Thos. M. Carnegie, "Brissot"		150	
175	To Office Expenses			150
	Oct 19 Telegram Fernandina 75			
	" 26 " " 75			
	31st.			
170	Charity and Gift			
175	To Office Expenses			
	see Petty Cash Book for following items			
	Oct 5. Tickets lecture in aid of Charleston sufferers	100		
	" 8 Extra fee for D. J. Sullivan's steenography.	1000		
	" 29. "Evening Post" Miss Clark.	900		2000
	31st.			
186	Andrew Carnegie Personal			
175	To Office Expenses			
	see Petty Cash Book for following items.			
	Oct 8. Arnold Constable Co's bill a/c Miss Lauder.	1720		
	" 19. Subscription Evening Post	45		
	" 19 " Comm. Adv	48		
	" 22 Ticket Nurse to Cressons	1190		
	" 25 Duty + chgs on Burns' picture	125		
	" 25 Cable to Goldston	137		3265
	31st			
82	John O'Hara		500	
175	To Office Expenses			500
	Oct 29. Cash handed Mrs O'Hara for Cash Drawer			
	31st.			
21	Keokuk + Hamilton Bridge Co, Bonds.	330000		
121	To Dividend			330000
	Cash payment of $20 per coupon on Coupon # 20. Oct 13			

November 1st, 1886.

175	Office Expenses		16669	
96		To Chas. J. O. Brackie		16669
		Salary for month of October		
		1st		
193	Stable		6000	
82		To John O'Hara		6000
		Wages for month of October		
		1st		
193	Stable		2500	
111		To Patrick O'Hara		2500
		Wages for month of October		
		31st		
37	Bills Receivable		45500	
117		To Interest and Exchange		45500
		182 days interest to date on note		
		Hartman Steel Co 2m for 15.000—		
		Interest @ 6%.		
		31st		
186	Andrew Carnegie, Personal		20000	
115		To J. H. Bridge		20000
		4 weeks salary to date @ 50.00		
		30th		
19	Western Car Co., Stock		11000	
121		To Dividend		11000
		Dividend of 2% paid Nov 1.		
		30th		
47	Mrs M. Carnegie, Western Car Co., Stock		6250	
121		To Dividend		6250
		Dividend of 2% paid Nov 1.		
		30th		
117	Interest and Exchange			
178		To Miss Louise Whitfield, Trust		
		Interest at 6% on Trust funds to date		
		May 14/86 $5.000 - 200 days @ 6%	16667	
		Aug 11/86 1000 " 111 " " "	1850	18517
		30th		
117	Interest and Exchange			
179		To Mrs F. D. Whitfield Trust		
		Interest on Trust funds to date @ 6%		
		May 14/86 5000 — 200 ds @ 6%	16667	
		Aug 11/86 1500 — " 111 " " 6%	2775	19442

December 1st, 1886.

175	Office Expenses		16666	
96		To Chas. J. O. Machie		16666
		Salary for month of November		
		1st		
193	Stable		6000	
82		To John O'Hara		6000
		Wages for month of November		
		1st		
193	Stable		4500	
111		To Patrick O'Hara		4500
		Wages for month of November		
		increased from $25 to $25 per month		
		15th		
117	Interest and Exchange		10500	
56		To Mrs M. T. Fuller, Trust		10500
		Six months interest to date on		
		Trust a/c @ 7%.		
		15th		
117	Interest and Exchange		14500	
57		To Mrs R. C. Bradley, Trust		14500
		Six months interest to date on		
		Trust a/c @ 7%		
		27th		
37	Bills Receivable		18000	
117		To Interest and Exchange		18000
		Six months interest to Date on		
		M. D.W. Loomis's notes say $6000 —		
		28th		
186	Andrew Carnegie, Personal		18000	
37		To Bills Receivable		18000
		Andrew Carnegie cashed M. D.		
		W. Loomis's check for interest		
		on his notes to Dec 27., Used		
		proceeds for his Personal Acct.,		
		28th.		
186	Andrew Carnegie, Personal		66050	
155		To Philadelphia Co., Stock		66050
		Dec 23d. A. Carnegie cashed		
		check for Dividend #14 of 1%		
		28th		
186	Andrew Carnegie, Personal		22000	
168		To Philadelphia Co., Trustees Acct's		22000
		Dec 23d A. Carnegie cashed		
		check for Dividend #14 of 1%		
		31st.		
155	Philadelphia Co., Stock		66050	
121		To Dividend		66050
		Dividend #14 of 1% paid Dec 28		

December 31st 1886

168	Philadelphia Co, Trustees Certfs		22000	
121	To Dividend			22000
	Dividend #14 of 1% paid Dec 23.			
	31st.			
186	Andrew Carnegie, Personal			
115	To J. H. Bridge			
	Four weeks salary to Dec 25th @50		20000	
	Six days " " date @300			
	per month say 6 ds @$10 per day		6000	
	Dec 29. Additional amount credited J. H.			
	Bridge as per A. Carnegie's instructions.		1,00000	1,26000
	31st.			
111	Patrick O'Hara		4000	
186	To Andrew Carnegie, Personal			4000
	Cash handed P. O'Hara on account			
	wages while at Cresson.			
	31st.			
489	J. H. Bridge, Special		4895	
115	To J. H. Bridge			4895
	Draft for £10 stg charged J. H.			
	Bridge Mch 24/86 was used for			
	account "Pennsylvania Deck".			
	31st			
193	Stable			
111	To P. O'Hara			
	Bonus for six months to May 86			
	at $20 per month		12000	
	Bonus from May to Nov 86 @$5 per m		3000	15000
	31st.			
87	Carnegie Bros & Co Limited, Spec		[illegible]	
155	To Philadelphia Co, Stock			
	Jany 1st 86 Sale of 335 shares of			
	stock @$50		16,75000	
	Jany 1st 86. Sale of 36 shares of			
	stock @$50		2,16000	18,91000
	31st.			
87	Carnegie Bros & Co, Limited, Spec		6662	
490[3]	To Thos. M. Carnegie, Special			6662
	Jany 1/86. Amount transferred			
	to balance Special a/c.			
	31st.			
87	Carnegie Bros & Co., Limited, Spec		18,07528	
121	To Dividend			18,07528
	Jany 14th 86. A. Carnegie's proportion of amount			
	paid C. B & Co Ltd by the American			
	Construction Co. to cancel their			
	contract. The amount was paid by			
	C. B & Co Ltd to its partners as a dividend.			

December 31st, 1886.

87/72	Carnegie Bros & Co., Limited, Open		
	To Robert Allen		
	Feby 20. Cash on a/c mortgage	90000	
	Mch 4 " " a/c "	10000	1,00000
	31st.		
87/132	Carnegie Bros & Co., Limited, Open		
	To Carnegie Co-operative Assn Loan		
	Mar 4. Cash on acct loan	1,00000	
	" 4 " for six months interest from Apl 1/86 on 6000.	18000	1,18000
	31st.		
87/4	Carnegie Bros & Co., Limited, Open		
	To Carnegie Bros & Co, Ltd, Stock		
	April 30/86. Dividend #26 of 2%	54,00000	54,00000
	May 31 " 27 " 4%	1080000 0	10800000
	June 30 " 28 " 2%	54,00000	54,00000
	31st.		
87/37	Carnegie Bros & Co, Limited, Open.		
	To Bills Receivable		
	May 1/86. Geo Bingham for interest on note from Nov 8/84 to date #250 for 1y 6 mos @ 6%	2250	2250
	May 17. D.W. Smith for interest on note from April 17/85 for one year @ 6% #500 @ 6%	3000	3000
	May 31/86. H.M. Curry for note #2 due Feby 4/85 for #3,250.00 with interest to date @ 6%	15,19835	1519835
	31st.		
87/70	Carnegie Bros & Co., Limited, Open	15000	
	To R. P. Kevin		15000
	June 1 Interest for six months to date on #5000 loan @ 6%.		
	31st.		
87/117	Carnegie Bros & Co., Limited Open	1,49960	
	To Interest & Exchange		1,49960
	Interest to July 1/86 on deposits		
	31st.		
490/87	John W. Vandevort	212084	
	To Carnegie, Bros & Co Ltd, Open		212084
	Jany 1/86. Amount transferred to his account as settlement in full for Stock transfers of Jany 1		
	31st.		
490[illegible]/87	H. M. Curry	53448	
	To Carnegie Bros & Co Ltd, Open.		53448
	Jany 1/86. Amounts transferred to H.M. Curry as payments in full for C. B. & Co. Ltd Stock purchased		

December 31st 1886

139 87	John Walker		
	To Carnegie Bros & Co Ld Open		
	Jany 1/86 Amount transferred to his account to adjust balance due him for Capital Stock transfers of Jany 1/86 on J. f. 56.	26,128 46	26,128 46
	June 30/86. John Walker should have received $2.97 more on Jany 1st for Stock transfers six mos interest on same to date	2 97 09	3 06
	31st		
492 87	H. A. Singer	167035	
	To Carnegie Bros & Co Ld Open		167035
	Jany 1/86 Amount paid him on a/c Capt. Stock purchased Jany 1/86. See J. f. 59.		
	31st		
170 87	Charity and Gift		
	To Carnegie Bros & Co Ld Open		
	Jany 16. John Long.	10000	10000
	" 26 Mrs Hogan's rent to Dec 31/86	50000	50000
	" 28 Mr Carnegie	5000	5000
	Mch 17 Miss M. Thoman	10000	10000
	Apl 27 Contribution to Fund for Deaf & Dumb	500000	500000
	May 8 " House of Friendless	10000	10000
	" 10 " Fresh Air Fund	20000	20000
	31st		
196 87	Atlas Works Ld., Loan		
	To Carnegie Bros & Co Ld Open.		
	Jany 16 Cash as per order Jany 16th being 1st payment on loan $10,000	250000	
	Jany 3. Second payment	250000	
	Feby 5. Third "	120000	
	" 13. Fourth "	230000	
	Mch 1. Fifth & final "	150000	1000000
	June 23. Paid mortgage on Atlas Works Ld to Peoples Savings Bank Pittsburgh, which was guaranteed by A. Carnegie, and which mtg & all papers are to be assigned to H.C. or such party or parties as he may specify. Mortgage was for	2600000	
	and due Mch 24/86		2600000
	Six mos interest to Mch 24 @ 6%	78000	
	3 " " from " 24 to June 23	46670	
	Attorney's fees & costs	20685	2745355
	31st		
76 87	House in Pittsburgh	1802	
	To Carnegie Bros & Co Ld Open		1802
	March 30/86 School Taxes		

December 31st, 1886.

38	Bills Payable			
87	To Carnegie Bros & Co Ltd Open			
	Feby 4/86. Paid J. F. McCandless Esq			
	for Note # 3 due Feby 4 1886		35400000	
	$30000 with 3 years interest to Feby 4 included			35,400000
	Feby 4/86. Paid John Scott for			
	Note # 9 dated Mch 18/82 for			
	48 mos due Mch 18/21. 1886		2000000	
	Interest on same from Mch 18/82 to Feby 1/86		464667	
	Note # 10 favor John Scott dated			
	Mch 18/82 for 49 mos due Apl 18/86		26,000000	
	Interest on same from Mch 18/82 to Feby 1/86		464667	49,293334
	Feby 11/86. Note # 11 favor of John			
	Scott dated Mch 18/82 for 60 mos			
	due Mch 18/87		20,000000	
	Interest on same Mch 18/82 to Feby 1/86		467667	
	Note # 12 favor of John Scott dated			
	Mch 18/82 for 61 months due Apl 2nd/87		20,000000	
	Interest on same from Mch 18/82 to Feby 1st		467667	49,353334
	All notes favor John Scott are now			
	paid.			
	31st.			
493	New Castle Coke Works		1994	
87	To Carnegie Bros & Co Ltd, Open.			1994
	Feby 6. Taxes			
	31st.			
58	Mrs Caroline A. Wilson, Trust		4,00000	
87	To Carnegie Bros & Co Ltd Open			4,00000
	Feby 27. Cash on a/c of Due bill			
	for $15,000 - dated Nov 9/83			
	31st.			
138	John T. Wilson,		12,00000	
87	To Carnegie Bros & Co Ltd, Open			12,00000
	Mch 1/86. Cash on account balance			
	due for W. W & Co Ltd purchase			
	31st.			
186	Andrew Carnegie, Personal			
87	To Carnegie Bros & Co Ltd, Open			
	Apl 19/86. Cash handed A. Carnegie		50000	50000
	" 20 " " "		50000	50000
	June 12 " " "		50000	50000
	31st.			
494	C. L. Strobel		219007	
198	To Carnegie Bros & Co Ltd, Open			219007
	June 16/86. Settlement in full			
	for loan of 100 shares Keystone			
	Bridge Co stock as per agreement			
	between A. Carnegie & C. L. Strobel			
	dated Mch 7/82. A.C. now taking back stock			

December 31st 1886.

49½	Carnegie Library Allegheny.		500000	
198	To Carnegie Bros & Co Ld, Open.			500000
	June 17/86 Cash paid Thos. A. Parke for use Allegheny Library Comm.			
	31st			
78	George Lauder Jr.		512290	
198	To Carnegie Bros & Co Ld, Open			512290
	June 30/86. Transfer & adjd balance.			
	31st			
117	Interest and Exchange		610601	
198	To Carnegie Bros & Co Ld, Open.			610601
	June 30/86. Interest on advances as per statement rendered			
	31st			
198	Carnegie Bros & Co Ld, Open.			
196	To Atlas Works Limited, Loan			
	July 2/86 Cash on a/c loan		180000	180000
	Sept 2 " " " "		65115	65115
	31st			
198	Carnegie Bros & Co Ld, Open			
155	To Philadelphia Co, Stock			
	July 6/86 Sold 1700 shares of stock at 43.25 per 50		735000	735000
	Nov 25/86 Dividend #13 of Phila Co		66050	66050
	31st			
198	Carnegie Bros & Co Ld, Open		22000	
168	To Philadelphia Co, J. Certificates			22000
	Nov 25/86 Dividend #13		2	
	31st			
198	Carnegie Bros & Co Ld, Open			
4	To Carnegie Bros & Co Ld, Stock			
	July 31. Dividend #29 of 4%		108,00000	108,00000
	Aug 31. " 30 " 2 "		54,00000	54,00000
	31st			
198	Carnegie Bros & Co Ld, Open			
81	To Hartman Steel Co Ld, Loan			
	Aug 10. Interest		12800	12800
	" 17. "		51350	51350
	" 31. Proceeds notes 5,0000		50,47200	50,47200
	31st			
198	Carnegie Bros & Co Ld, Open			
12	Youghiogheny Water Co, Stock			
	Aug 24/86. Dividend #3		102600	102600
	Dec 23 " #4		76950	76950
	31st			
198	Carnegie Bros & Co Ld, Open		15000	
70	To R. P. Neeve			15000
	Dec 10/86. Six mos interest on loan			

December 31st, 1886.

198 11	Carnegie Bros & Co., Ld., Open To Youghiogheny Northern R.R. Co Aug 24/86 Dividend #9.	42,180 00	42,180 00
	Dec 23. " 10.	26,362 25	26,362 25
	31st		
198 132	Carnegie Bros & Co., Ld., Open To Carnegie Co-Operative Assn Sept 29/86. Cash on a/c Royalty	1,000 00	
	Six months interest to Sept 4/86 on loan £5,000 -	150 00	
			1150 00
	31st.		
198 41	Carnegie Bros & Co., Ld., Open	2,405 00	
	To Suspense Nov 25/86. Proceeds of John Morley's draft for £500 stg, being part payment of £1500 loaned Mch 22. 1886.		2,405 00
	31st.		
198	Charity and Gift To Carnegie Bros & Co Ld. Open.		
	July 1/86 Subscription for G.A.R. sent G.T. House Post Com. Braddocks	50 00	50 00
	July 13. R.A. Kerr & Co in full for damages caused by explosion at New Library Building, Braddock.	323 35	323 35
	July 29. Kramer & Redman for cases for Carnegie Alcove in Mercantile Library, Pittsburgh.	398 50	398 50
	Sept 11 Donation to Ursuline Ladies	500 00	500 00
	" 15 " " Gettysburg Monument of 155 Penna Volunteers	100 00	100 00
	" 18 Subscription to Library Fund, Hartman Mills Rel. B. Assn	250 00	250 00
	" 20 Board of Geo. Stephenson	304 20	304 20
	Oct 14. H.W. Watts & Co. for books sent Hartman Mills R.B. Assn's Library	250 00	250 00
	Oct 13. Subscription to Carnegie Guards of Braddock for uniforms	1,000 00	1,000 00
	Nov 15 Donation Mrs Loiglaus £20 stg	97 60	97 60
	Dec 24 Subscription New Jerusalem Church	300 00	300 00
	" 24 Mrs C. Hogan Xmas present	300 00	
	" 24 Miss Hogan " "	300 00	
	" 24 Mrs A. Eilthen " "	300 00	
	" 24 Mrs L.N. Morris " "	250 00	
	" 24 Mrs McKenna " "	150 00	
	" 24 Mrs R.W. Morris " "	150 00	1,450 00
	" 27 Scribner Welford books Pg Lib Assn	2769 00	2769 00
	" 27 Chas Scribner & Sons —do—	3907 23	3907 23

December 31st 1886.

186/97 198/99	Andrew Carnegie Personal To Carnegie Bros & Co Ld Open		
	July 6 John Rank for surveying for proposed Lake at Cressson.	21077	21077
	" 8. Cash sent to Cressson	150000	150000
	" 12. " handed A. Carnegie	50000	50000
	" 28 Contribution for Re-Union Sanitary Commission.	5000	5000
	" 29 Cash sent to Cressson	100000	100000
	Aug 17 " " " "	1750000	1750000
	" 26 " handed A. Carnegie	25000	25000
	" 28 " sent to Cressson.	120000	120000
	Sept 16 " " " "	1200000	1200000
	" 24 Subscription Allegheny Co. Consol. Beaver & Davis Club.	5000	5000
	Oct 1. Cash sent to Cressson.	140000	140000
	" 25 " " F. Powers, Cressson, on a/c	60000	60000
	Nov 2. John J. Hannemer for picture	35000	35000
	" 13. Cash sent to Cressson per G. Lauder.	60000	60000
	" 29 £150 sent Saml Goldstone on account "Triumphant Democracy"	73050	73050
	Dec 6. Cash sent to Cressson for servants	250000	250000
	" 8. Dr R. Devereux Prof. services	50000	
	" 8. Dr F. L. Dennis " "	500000	
	" 8. Dr J. Yarranny " "	100000	
	" 8 Miss M.C. Mackenzie " "	70000	720000
	" 8. John Shanbaugh for casket, outside case & shipping & hauling Mrs Carnegie	15000	15000
	July 30. Petties paid by A. Burgess.	28570	28570
	Dec 10. " " " "	14775	14775
	~~" 13. Sundries~~ " " "		
	For Burgess payments see "Copy" his vouchers.		
	July 6. Dr R. Devereux	370000	370000
	31st.		
155 199	Philadelphia Co. Stock To Carnegie Bros & Co Ld Open		
	July 7. Robinson Bro for purchase of 172 shares of Phila Co Stock @ 43.	739600	739600
	Commission 1/4	4300	743900
	" 7 Andw Carnegie received for his own use profit between sale & purchase of 172 shs	8600	8600
	31st.		
76 199	House in Pittsburgh To Carnegie Bros & Co Ld Open	380	380
	July 21. Taxes 1886		

December 31st, 1886.

187	Andrew Carnegie, Personal.		
199	To Carnegie Bros & Co Ld, Pgeu.		
	July 21. Taxes on property Braddock	665	
	" 21 " " " 3 lots 8 plw	228	893
	31st.		
197	Atlas Works Limited, ~~Expenses~~ Pgeu		
199	To Carnegie Bros & Co Ld Pgeu.		
	July 14 D.C. Negley, Agent for premiums on sundry policies of Insurance placed on Atlas Works	48000	48000
	Aug 25. Paid Note dated May 22/86 @ 4 mos by Atlas Works Ld favor of Armstrong & Co for $124.32	12680	
	Interest @ 6% 2.48		12680
	Aug 27. Jos. H. Gray Sheriff for material purchased at sale of property of Atlas Works Ld.	800000	800000
	~~Sept~~ 4. Thos. Frazier services as watchman Atlas Works Ld.	2445	2445
	" 4. Chas McCausland - do - do -	3720	3720
	" 6. Thos Keegan do - do -	3240	3240
	" 8. Chas. McCausland do - do -	270	270
	31st.		
81	Hartman Steel Co Ld, Loan.		
199	To Carnegie Bros & Co Ld, Pgeu.		
	Under date of June 3/86, Mr Carnegie instructed C.B. & Co Ld to advance H.S. Co Ld $50,000. Payments were made as follows.		
	Aug 7. Cash.	6,00000	6,00000
	" 13. do	14,00000	14,00000
	" 14 do	6,00000	6,00000
	" 16 do	5,00000	5,00000
	" 20 do	19,00000	19,00000
	31st		
184	Lesson Estate	60000	
199	To Carnegie Bros & Co Ld Pgeu		60000
	Nov 4/86. Cash paid Mr Linton on account wages Steward of "Dunfarlan."		
	31st.		
58	Mrs Caroline A. Wilson	33000	
199	To Carnegie Bros & Co Ld Pgeu		33000
	Nov 15th Cash for interest on balance $15,000 due bill dated Nov 9/83 say 5,5 00/100 for 1 year @ 6%		

December 31st 1886.

52	Mrs L. V. Hamlin, Trust	303000	
199	To Carnegie Bros & Co Ltd, Open.		303000
	Dec 10. Cash remitted Mrs L. V. Hamlin as per her letter to C. J. O. Mackie of Nov 29th.		
	31st.		
57	Mrs R. C. Bradley, Trust	17500	
199	To Carnegie Bros & Co Ltd Open		17500
	Dec 14. Cash remittance of interest due Dec 15.		
	31st.		
56	Mrs M. T. Fuller, Trust	10500	
199	To Carnegie Bros & Co Ltd, Open.		10500
	Dec 14, Cash remittance of interest due Dec 15.		
	31st.		
115	J. H. Bridge	20000	
199	To Carnegie Bros & Co., Ltd Open		20000
	Dec 23. Cash on account		
	31st.		
493	Legal Expenses	100000	
199	To Carnegie Bros & Co Ltd Open		100000
	Dec 28. J Morawetz for Jrs services.		
	31st.		
206	American Opera Co Ltd., Stock	15,00000	
199	To Carnegie Bros & Co Ltd Open.		15,00000
	Dec 29. Amount paid J & W. Seligman & Co on guarantee in connection Mr Locke and the A. O. Co Ltd.		
	This amount is also in payment for 1,150 shares of Stock already received.		
	31st.		
493	John Scott	457399	
199	To Carnegie Bros & Co Ltd, Open.		457399
	Sept 7. Cash paid in settlement all claims on "Trenton Acct"		
	31st.		
187	Andrew Carnegie, Personal		
199	To Carnegie Bros & Co Ltd Open		
	Dec. 12. Payments made by A. Burgess see copy his voucher.		
	Sept 3 The Naturalists Agency	775	
	Dec. 1. E. McIntyre & Son	775	
	" 1 Miss S. Morris Nov & Dec.	30000	
	" 1 Miss M. C. Hogan do	10800	
	" 3 Pohamus & Dean on a/c Miss E. Lander	1850	44200

December 31st 1886.

170	Charity and Gift		
199	To Carnegie Bros & Co Ld Open		
	July 20. Pettes see A. Burgess a/c	3515	3515
	Dec 10 " " "	664	664
	31st.		
182	Cottage at Cresson Expense		
199	To Carnegie Bros & Co Ld Open		
	July 20 See A. Burgess's a/c	2283	2283
	Dec. 10. " "		
	Oct 28. Bovard Rose & Co	275	
	Nov 17 Park & Zilford	260	
	" 17 A.W. Balch & Co	675	
	Dec 6 Davis Collamore & Co Ld	800	
	" 6 Reuhl & Merkle	1903	
	" 8 J. House & Co	13488	
	" 8 F. J. Craighead	70	
	" 10 John A. Renshaw & Co	4700	22171
	Dec 13. See A. Burgess' Acct		
	Oct to Dec. W.R. Dunham Supt	5335	
	Dec 8 F. Deitrich	26962	
	" 7 J. Renshaw & Co	193	
	" 8 Dolan & Schaffer	4950	
	Nov 30 Wm Nelson	112	
	Dec 1 Park & Zilford	1197	
	Nov 30 & Dec 3 Reuhl & Merkle	1258	
	Dec 1. Fulton Market	8005	48012
	31st.		
193	Stable	10000	
199	To Carnegie Bros & Co Ld Open		10000
	Dec. 10 ff. See A. Burgess Acct		
	Dec 4. Cash sent D. H. Stites for rent Stable		
	31st.		
175	Office Expenses	400	
199	To Carnegie Bros & Co Ld Open		400
	See A. Burgess a/c of Dec 10. 86		
	Dec 8. American Manufacturer subscription for one year.		
	31st.		
132	Carnegie Co-operative Assn, Loan.		
117	To Interest and Exchange		
	March 4th Six mos interest to Apl 4 @ 6%	18000	18000
	Sept 29. Six mos interest to Oct 4th on $5000 @ 6%	15000	15000
	31st.		
168	Philadelphia Co., Trustees' Certf	22000	
171	To Dividend		22000
	Nov 25 Dividend #13 of 1%		

December 31st, 1886.

39	Bills Receivable		
117	To Interest and Exchange		
	May 1/86. Interest on Geo. Bingham's note of Nov 8/84 for 1 year 6 mos to May 8/86 say $250 @ 6%.	2250	2250
	May 17. Interest on D. W. Smith's note of Apl 17/85 for 1 year to ~~Apl~~ 17/86. say $500 @ 6%	3000	3000
	" 31. Interest on H. M. Curry's Note #2 due Feby 1/4 1885 for $13250 —	1,948 35	1,948 35
	Int to Feby 1/85 1 year @ 6% = $795 —		
	" " Aug 1/85 6 mos " 6% on $14,045 00 = 421.35		
	Int. to Feby 1/86. 6 mos @ 6% on $14,466 35 = 433.99		
	Int to June 1/86 4 mos @ 6% on $14,900 34 = 298.01		
	31st.		
70	R. P. Revill		
117	To Interest and Exchange		
	June 1/86. Six months interest on loan to date @ 6%.	15000	15000
	Dec 31/86 Six months interest on loan to date @ 6%	15000	15000
	31st.		
4	Carnegie Bros & Co Ltd. Stock		
121	To Dividend		
	Apl 30/86. Dividend #26 of 2%	54,00000	54,00000
	May 31. " 27 " 4%	108,00000	108,00000
	June 30. " 28 " 2%	54,00000	54,00000
	July 31. " 29 " 4%	108,00000	108,00000
	Aug 31. " 30 " 2%	54,00000	54,00000
	31st.		
12	Youghiogheny Water Co., Stock		
121	To Dividend		
	Aug 24/86 Dividend #3 of	1,026 00	1,026 00
	Dec 23. " 4	769 50	769 50
	31st.		
11	Youghiogheny Northern R.R. Co., Stock		
121	To Dividend		
	Aug 24/86 Dividend #9	4,218 00	4,218 00
	Dec 11. " 10	2,636 25	2,636 25
	31st.		
155	Philadelphia Co, Stock	660 50	
121	To Dividend		660 50
	Nov 25. Dividend #13 of 1%		

December 31st, 1886.

M 7/207	Interest and Exchange		
38	To Bills Payable		
	Feby 4/86. Three years interest on note #3 favor of J. T. McCandless for $30000 @ 6%.	$5,400 00	5,400 00
	" 4. Interest on note #9 favor of John Scott for $20000 from Mch 4/82 to Feby 4/86	4,64667	4,64667
	" 4. Interest on note #10 favor of John Scott for $20000 from Mch 4/82 to Feby 4/86	4,64667	4,64667
	" 11 Interest on note #11 favor of John Scott for $20000 from Mch 4/82 to Date 11/86	4,67667	4,67667
	" 11 Interest on note #12 favor John Scott for $20000 from Mch 4/82 to Feby 4/86	4,67667	4,67667
	31st		
207	Interest and Exchange	330 00	
58	To Mrs C. A. Wilson, Trust		330 00
	Nov 15/86 Interest for one year on balance of Rue Bill 6% on $5500 00		
	31st		
207	Interest and Exchange	09	
139	To John Walker		09
	June 30. Six months interest on $2.97.		
	31st		
10	Pittsburgh Bessemer Steel Co, Ld. Stock	9,865 25	
199	To Carnegie Bros & Co. Ld. Open.		9,865 25
	Jany 1. For 550 2/5 Capital Stock purchased and contributed to C. B & Co Ld		
	31st		
2	Stock	9,865 25	
10	To Pittsburgh Bessemer Steel Co Ld Stock		9,865 25
	Entry on Journal folio #55 is an error as Stock was purchased & paid for this 31st		
207	Interest and Exchange	500 454	
45	To Thomas Morrison Trust		500 454
	Six months interest to date @ 6%		
	31st		
207	Interest and Exchange	3345 18	
52	To Mrs L. V. Hamlin, Trust		3345 18
	Six months interest to date @ 7%.		
	31st		
52	Mrs L. V. Hamlin, Trust	1237	
207	To Interest and Exchange		1237
	21 days interest on $3030 – to date @ 7%		
	31st		
207	Interest and Exchange	6997	
53	To Irene Kimmey, Trust		6997
	Six months interest to date @ 10%		

December 31st, 1886.

207	Interest and Exchange		29883	
54		To Mrs Amelia R. Hill, Trust		29883
		Six months interest to date @ 7%		
		31st		
207	Interest and Exchange		36286	
59		To R. Anderson, Trust.		36286
		Six months interest to date @ 12%		
		31st		
207	Interest and Exchange		4000	
60		To Miss Mary E. Brown, Trust.		4000
		Six months interest to date @ 8%		
		31st		
207	Interest and Exchange		24600	
61		To John D. Champlin Jr.		24600
		Interest from June 7/86 to date		
		say 205 ds @ 6% on $7200 cr		
		31st		
207	Interest and Exchange		17855	
131		To Miss Elizabeth Hamlen, Trust		17855
		Six months interest to date on		
		$5101.36 @ 7%		
		31st		
131	Miss Elizabeth Hamlen, Trust		08	
207		To Interest and Exchange		08
		Interest from Oct 8/86 on $50 - say 8 ds @ 7%		
		31st		
207	Interest and Exchange		13054	
151		To Allan Tennent, Trust.		13054
		Six months interest on $4351.50 @ 6%		
		to date		
		31st		
207	Interest and Exchange		296	
195		To John J. Hammer, Trust		296
		Interest from Oct 11/86 to date say 71		
		days on $250 @ 6%		
		31st		
207	Interest and Exchange		14799	
82		To John O'Hara		14799
		Interest on credits from Jany 1/86 to		
		date @ 7%. (See Statement book)		
		31st		
82	John O'Hara		2117	
207		To Interest and Exchange		2117
		Interest on drawings from Jany 1/86		
		to date @ 7%		
		31st		
187	Andrew Carnegie, Personal		405	
152		To Miss Jane Hood.		405
		Transfer of amounts paid Sept		

December 31st, 1886.

187	Andrew Carnegie, Personal.		1,00000	
61	To John D.C. Hamphlin Jr.			1,00000
	For services in connection with "Triumphant Democracy". Under date of Jany 1/87. Mr Carnegie gives Due bill for balance due J.D.C. Hamphlin Jr. say $8,200 - Interest @ 6% payable semi-annually.			
	31st.			
115	J. H. Bridge			
207	To Interest and Exchange			
	Interest on drawings from Dec 31/85 to Dec 31/86		5880	
	" Jany 1/86 to date @ 6%		2970	9850
	31st.			
207	Interest and Exchange			
115	To J. H. Bridge			
	Interest on credits from Nov 30 to Dec 31/86		8040	
	Jany 1/86 to date @ 6%.		12269	20309
	31st.			
207	Interest and Exchange		1,75395	
78	To George Lauder Jr.			1,75395
	Transfer of interest charged G. Lauder Jr. March 18/82 as the on account his note for $36,107.60 as the amounts paid them was not used for the reduction of interest to that date (See Interest Adjustment statement in G.L. Jr's papers)			
	31st.			
78	George Lauder Jr.			
40	To Interest Adjustments			
	For the adjustment of Interest on Geo Lauder's note dated March 18, 1882 at five years for $36,107.60 with interest at 6% payable annually, the various amounts already paid are transferred to Interest Adjustment a/c. Payments were made as follows:-			
	March 25. 1882 - Cash per C. Book Cr.	✓	7,00000	
	" 1. 1883 " " "	✓	1,00000	
	" 18. " " " "		1,75395	
	April 2. " " " "	✓	1,00000	
	May 1. " " " "	✓	1,00000	11,75395
	31st.			
188	Chas. J.O. Mackie, Loan		3306	
207	To Interest and Exchange			3306
	Interest on amounts advanced to date @ 6%. (See Statement Book)			

December 31st 1886.

207 Interest and Exchange. 3,023 51

494 To Interest Adjustment 3,023 51
Interest due on sundry sums paid
by Geo Lauder Jr. account his note
for $36,107.00 as follows:

July 1/82.	97 ds @ 6% on $7000.00 =	113.17	113 17
Jany 1/83.	6 mos to date " " 7113.17	213.40	213 40
July 1/83	" " " " " 7326.57	219.80	
" 1/83.	121 ds " " " " 1000.00	20.17	
" 1/83	104 " " " " " 1753.95	30.40	
" 1/83	89 " " " " 1000.00	14.83	
" 1/83	61 " " " " 1000.00	10.17	
Jany 1/84	6 mos " " " 12345.89 =	370.28	
July 1/84	6 " " " " 12752.17	382.41	
Jany 1/85	6 " " " " 13,129.58	393.59	
July 1/85	6 " " " " 13,523.47	405.70	
Jany 1/86	6 " " " " 13,929.17	417.88	
July 1/86	6 " " " " 14,347.05	430.41	
		3023.51	

31st.

494 Interest Adjustment 8,665 82

207 To Interest and Exchange. 8,665 82
Interest due on George Lauder's note
for $36,107.00 as follows.

Mch 18/83	1 year @ 6%	$2166.46
" 18/84	1 " " 6%	2166.45
" 18/85	1 " " 6 "	2166.46
" 18/86	1 " " 6 "	2166.45

31st.

494 Interest Adjustment 98 87 4

207 To Interest and Exchange 98 87 4
July 1/86. Interest due on $8665.82 as follows:

From Mch. 18/83	104 ds @ 6% on	$2166.46 =	$37.55
" July 1.	6 mos " " "	2204.01	66.12
" Jany 1/84	6 " " "	2270.13	68.10
" Mch 18	104 ds " "	2166.45	37.55
" July 1	6 mos " " "	4542.23	136.27
" Jany 1/85	6 " " "	4678.50	140.36
" Mch 18	104 ds " "	2166.46	37.55
" July 1	6 mos " " "	7022.87	210.69
" Jany 1/86	6 " " "	7233.56	217.00
" Mch 18/86.	104 " " "	2166.45	37.55
			$988.74

31st.

494 Interest Adjustment 5,122 90

78 To George Lauder Jr. 5,122 90
Transfer for amount due George
Lauder to settle interest due on
note of 36,107.00 to July 1st 86.

December 31st, 1886.

207	Interest and Exchange		103	
488		To Chas. J. O. Mackie, Loan.		103
		20 ds interest on $309 75 paid		
		Dec. 11th.		
		31st.		
155	Philadelphia Co., Stock		36000	
134		To Profit and Loss		36000
		Profit of $1.10 per share on 36		
		shares sold Jany 1st.		
		31st.		
82	John O'Hara		4000	
174		To Office Expenses		4000
		Amount advanced Mrs O'Hara		
		Nov 1/86. from Petty Cash		
		31st		
82	John O'Hara		46	
207		To Interest and Exchange		46
		Interest on $40 - from Nov 1/86 to		
		date say 60 ds @ 7%		
		31st.		
170	Charity and Gift		163	
174		To Office Expenses.		163
		Nov 4. Paid Lauder Cosgrove for 2 mos		
		"Evening Post" sent Miss Whitfield		
		~~sea~~ Petty Cash.		
		31st.		
187	A. Carnegie, Personal			
174		To Office Expenses		
		The following amounts were paid		
		for his account from Petty Cash.		
		Nov 4. Sunday papers for Cresson	350	
		Dec 23. " magazines	65	415
		31st.		
79	C. H. Odell.			
174		To Office Expenses		
		The following amounts were paid		
		for his account from Petty Cash		
		Nov 4. R. J. Tighe washing towels	90	
		Dec 9. " " "	97	187
		31st.		
182	Cottage at Cresson, Expense		21077	
187		To Andrew Carnegie Personal		21077
		A. Carnegie paid Mike Storms		
		for swadding bot with C.B. & Q.R.R.		
		check sent to reimburse him for		
		amounts paid John Rauch		
		July 6. Storms bill amounted to 158 72		
		For use of balance say 52 05		
		see Journal folio # 78		

December 31st 1886

134	Profit and Loss		2182	
76		To House in Pittsburgh		2182
		Amounts paid for taxes 1886.		
		31st		
134	Profit and Loss		1994	
493[4]		To New Castle Coke Works		1994
		Amount paid for taxes		
		31st.		
134	Profit and Loss		219007	
494		To C. L. Strobel		2,19007
		C. L. Strobel's claim for balance due		
		him on 100 shares of Keystone Bg. Co		
		Stock held for his account by A.		
		Carnegie, having been paid the		
		amount is written to Profit and		
		Loss a/c as Dividends due C. L. Strobel		
		were collected by A. Carnegie.		
		31st.		
134	Profit and Loss		457399	
494[3]		To John Scott.		457399
		John Scott having been paid his proportion		
		of "Trenton" a/c settlement, the amount		
		is written to Profit & Loss a/c "Trenton"		
		a/c having been closed out to that Acct		
		31st		
187	Andrew Carnegie, Personal		5483	
41		To Sundries		5483
		Miss Mary Clark's Windsor Hotel		
		bill paid June 1/86 should have		
		been charged to Mr A. Carnegie a/c.		
		31st		
170	Charity and Gifts		12000	
91		To Thos. M. Carnegie "Open"		12000
		July 27th. Present to Mrs T. M.		
		Carnegie from Mrs M. Carnegie		
		for Xmas '85 was charged on		
		T.M. Carnegie bill from Tiffany		
		& Co paid July 27.		
		31st.		
38	Bills Payable			
199		To Carnegie Bros & Co, Limited, Open		
		Dec. 19, 1885 Paid note favor of Henry		
		Phipps Jr. dated Dec. 16/84 @ 1 year	25,000 00	25,00000
		Dec. 23, 1885 Paid note favor of Henry		
		Phipps Jr. dated Dec. 20/84 @ 1 year	25,00000	25,00000
		Interest on both notes was paid June 1885		
		in full		

December 31st 1886

207	Interest and Exchange			
199		To Carnegie Bros & Co, Limited, Pgh		
		Dec. 31st/85 For interest on notes		
		favor of H. Phipps Jr. paid Dec 19th 23/85		
		$25,000 — paid Dec 19. say 12 ds @ 6%	5000	
		25,000 — " " 23 " 8 " @ "	3333	8333
		31st.		
81	Hartman Steel Co, Limited		111350	
207		To Interest and Exchange.		111350
		Interest on notes given between		
		Aug 7th/86 and Aug 20th/86 amount-		
		ing to $50,000 — Said notes discounted		
		August 31st		
		31st.		
187	Andrew Carnegie, Personal		2520	
41		To Suspense		2520
		Amounts advanced May 19 + 26, 1886		
		for Miss Mary Clark are charged		
		A. Carnegie's Personal a/c per his		
		instructions.		
		31st.		
170	Charity and Gift		50000	
41		To Suspense		50000
		Amount advanced E. D. Woods		
		Oct 31/85 was a donation and		
		not a loan.		
		31st.		
63	Hudson Henry		14052	
207		To Interest and Exchange		14052
		One years interest on note due Apl		
		1st 1886 for $200736. New note given		
		dated Apl 1/86 for $14758 at one		
		year. Interest at 7% per annum.		
		31st.		
171	Charity and Gift		50000	
37		To Bills Receivable.		50000
		D. A. Smith's note of Apl 1/85		
		for $500— at one year is charged		
		to Charity and Gift per Mr A.		
		Carnegie's instructions.		
		31st.		
78	George Lauder Jr.		156466	
207		To Interest and Exchange		156466
		To Interest on $36,100— loaned		
		G. Lauder, May 12/82 from Mch 8/86		
		to Dec. 8/86 say 8 7/3 mos @ 6%		

December 31st 1886.

78 George Lauder Jr
207 To Interest and Exchange.
To 2 mos interest on cash loan of
$31609.64 of Oct 30/85. Int to Dec 31/85 — 31609
Six mos interest on $31925.73 from
Dec 31/85 to June 30/86 @ 6% — 95777
Interest for 5 mos 8 ds on $32883.50
from June 30/86 to Dec 8/86 @ 6% — 86594 — 213980
31st

199 Carnegie Bros & Co, Limited, Dr.
78 To George Lauder Jr.
Dec. 8/86. Trans for by Geo Lauder
of all dividends received on C.B & Co
Ltd stock purchased from A. Carnegie
May 12/82 to date. — 20,71466
Said interest due on said loan to
Dec. 8th — 156466 — 22,27932
31st

171 Charity and Gift. — 49,14238
78 To George Lauder Jr. — 49,14238
Balance due from Geo Lauder Jr.
Dec. 8th is transferred to Charity &
Gift by Mr Carnegie's instructions of Dec 8.
31st

165 Carnegie, Phipps & Co, Limited, Stock — 1451430
166 To Carnegie, Phipps & Co Limited, Dr.
Nov 1st. Cash transferred for Capital
sold A. Carnegie by Carnegie, Phipps
& Co Ltd. $12,000 ~ capital @ 120 95238 — 1,451430
31st

165 Carnegie, Phipps & Co, Limited Dr. — 146,35237
166 To Carnegie, Phipps & Co. Limited Stock
Nov. 1st Cash for capital sold
Carnegie Phipps & Co Limited,
$121,000 ~ capital @ 120 95238 — 146,35237
31st

78 George Lauder Jr. *2 — 53,21944
165 To Carnegie Phipps & Co Ltd Stock
Nov 1/86. Trans for of 44,000 Capital
purchased at 120 95238 — 53,21944
31st

165 Carnegie Phipps & Co, Limited, Stock
2 To Stock
Nov 1. Trans for to adjust difference
between capital sold & purchased
as of this date and par value of same
$145,000 Capt at 20 95328. $345571.81
72,000 " " " 25714.30 — 3205751
Increased value on $193,000 — 3205751

December 31st, 1886.

166	Carnegie Phipps & Co., Limited Open		
207	To Interest and Exchange.		
	Dec 19 Interest on H. Phipps Jr.'s notes		
	*3 & 22 for $25,000 each average due date		
	Dec 19/86. Interest from Jany 1 to Dec 19		
	11 mos & 18 days.	2,90416	
	" 31. Interest on H. Phipps Jr.'s note *21.		
	for $25,000 from Jany 1st to date less dis.	1,47125	
	Interest on H.W. Boutcager's note		
	*28 for $8791/6 to date less discount.	51253	4,89794
	These notes are part of those endorsed		
	to Carnegie Phipps & Co Ld on or Jany 1st 1887		
	31st.		
166	Carnegie Phipps & Co., Limited, Open	73,64223	
7	To Lucy Furnace Co Ld, Surplus		73,64223
	This amount due from Lucy Furnace		
	Co Ld, assumed by C. P & Co Ld.		
	31st.		
166	Carnegie, Phipps & Co., Limited, Open	45256 84	
86	To Wilson, Walker & Co Ld., Open		45256 84
	Balance due from Wilson, Walker & Co		
	Ld assumed Dec 31/86 by C. P & Co Ld.		
	31st.		
161	Mrs Jennie Brown, Trust.	40500	
166	To Carnegie, Phipps & Co Ld, Open.		40500
	April 20th/86. Amount paid		
	Mrs Jennie Brown for six months		
	interest on Trust Funds ($13,500 00)		
	from Nov 18th/85 to Apl 18/86 six mos @ 6%		
	Oct 1/86 Amount paid Mrs Brown	40500	
	for six months interest on Trust		40500
	Funds from Apl 18/86 to Nov 18/86 @ 6%		
	31st.		
171	Charity and Gift		
166	To Carnegie, Phipps & Co, Ld., Open.		
	For amounts paid to sundry parties		
	and charged to Charity and Gift a/c		
	per A. Carnegie's instructions.		
	June 30/86. W. H. Holmes quarterly remittance	37500	
	" 30/86. Mrs C. Vandevort " "	37500	
	Oct 1/86. Mrs C. Vandevort " "	37500	
	" 1/86. W. H. Holmes " "	37500	150000
	Nov 30/86. Amount paid L. M. Morris		
	for natural gas fixtures &c for		
	house occupied by Mrs A. Aitken	5600	5600
	Nov 30/86. Amount paid for Insurance		
	on Mrs A. Aitken's house.	1350	1350

December 31st, 1886.

171	**Charity and Gift.**		7395	
166		To Carnegie, Phipps & Co., Ld., Open. June 30/86. Demand draft for £1515 stg remitted Mrs Ella Henderson being regular semi-annual remittance. Exchange $4.93		7395
		31 Oct.		
44	George Lauder Sr., Trust		98000	
166		To Carnegie, Phipps & Co., Ld., Open. June 30/86. Demand draft for £200 stg. remitted him being regular semi-annual interest 1st July, 86. Ex 4.90+		98000
		31 Oct.		
163	J. Lee.		24560	
166		To Carnegie, Phipps & Co., Ld., Open. June 30/86. Demand draft for £50 stg. sent Geo. Lauder, Dunfermline to pay J. Lee six months interest on loan to Geo Lauder. Ex @ 4.96+		24560
		31 Oct.		
162	Mrs Kennedy		30688	
166		To Carnegie Phipps & Co., Ld., Open. June 30/86. Demand draft for £62 7/- sent Geo Lauder, Dunfermline to pay Mrs Kennedy six months interest on loan to Geo Lauder Ex 4.96+		30688
		31 Oct.		
48	Mr & Mrs John Henderson, Trust.		4948	
166		To Carnegie Phipps & Co., Ld., Open. June 30/86. Demand draft for £100 stg sent Geo Lauder, Dunfermline, to pay Mr & Mrs J. Henderson, six months remittance Ex @ 4.91+		4948
		31 Oct.		
138	John T. Wilson		180000	
166		To Carnegie, Phipps & Co., Ld., Open. Sept 1/86. Amount paid him for six months interest to date on $60,000 Cu @ 6%.		180000
		31 Oct.		
50	Mrs C. Hogan, Trust		5000	
166		To Carnegie, Phipps & Co., Ld., Open. Oct 1/86. Amount paid her for six months interest to date.		5000
		31 Oct.		
51	Mrs A. Aitken, Trust		15250	
166		To Carnegie Phipps & Co., Ld., Open. Oct 1/86. Amount paid her for six months interest to date.		15250

December 31st, 1886

207	Interest and Exchange		81000	
161	To Mrs Jennie Brown, Trust			81000
	Amount transferred for one year's interest on $13500 00 to Nov 1/86. Interest was paid by Carnegie, Phipps & Co Limited Apl 20/86 & Oct 1/86. Rate 6%			
	31 st.			
207	Interest and Exchange		98000	
44	To George Lauder Jr., Trust.			98000
	Amount transferred for six months interest to July 1/86. paid by Carnegie Phipps & Co., Limited			
	31 st.			
207	Interest and Exchange		24550	
163	To E. Lee			24550
	Amount transferred for six months interest to July 1/86. paid by C. P. & Co. Ltd.			
	31 st.			
207	Interest and Exchange		30688	
162	To Mrs Kennedy			30688
	Amount transferred for six months interest to July 1/86 paid by C. P. & Co. Ltd.			
	31 st.			
207	Interest and Exchange		4948	
48	To Mrs Mrs E. Henderson, Trust			4948
	Amount transferred for six months interest to July 1/86. paid by C. P. & Co. Ltd.			
	31 st.			
207	Interest and Exchange		180000	
138	To John J. Wilson			180000
	Amount transferred for six months interest to Sept 1/86 paid by C. P. & Co. Ltd.			
	31 st.			
207	Interest and Exchange		5000	
50	To Mrs C. Hogan, Trust			5000
	Amount transferred for six months interest to Oct 1/86. paid by C. P. & Co. Ltd.			
	31 st.			
207	Interest and Exchange		15250	
51	To Mrs A. Aitken, Trust			15250
	Amount transferred for six months interest to Oct 1/86. paid by C. P. & Co. Ltd.			
	31 st.			
207	Interest and Exchange		29125	
166	To Carnegie, Phipps & Co. Ltd., Open Dec. 31st/86. Interest charged on sundry remittances from Apl 20/86. as per statement rendered.			29125

December 31st, 1886.

166	Carnegie, Phipps & Co., Limited, Open.		500 19	
199	To Carnegie, Bros & Co. Limited, Open			500 19
	Dec. 8/86. Amount paid Carnegie, Phipps & Co. Ltd. & Est George Lauder's note #17 for $8,879.16. already debited			
	Interest on same for 11 m 8 ds @ 6%			
	31st.			
166	Carnegie, Phipps & Co., Limited, Open		35 95	
207	To Interest and Exchange			35 95
	Interest on above $9379.35 from Dec 8/86. to date @ 6%			
	31st.			
171	Charity and Gift.		9,379 35	
166	To Carnegie, Phipps & Co., Ltd Open			9,379 35
	Amount of Geo Lauder's note #17 having been debited Jany 2d/86 to Carnegie, Phipps & Co., Limited the face of note and interest to Dec 8/86 are charged to Charity and Gift per Mr A. Carnegie's instructions, he having made Geo Lauder a present of same.			
	31st.			
166	Carnegie, Phipps & Co Limited, Open		1573 74	
207	To Interest and Exchange			1573 74
	Interest on deposits from Nov 1/86 to date.			
	31st.			
166	Carnegie, Phipps & Co., Limited, Open		9,379 35	
168	To Charity and Gift			9,379 35
	Transfer of amount of Geo Lauder note and interest as entry should have been made closing note out from Geo. Lauder Jr. a/c. The amount of note and interest standing to credit A. Carnegie on C. P & Co & Ds books.			
	31st.			
78	George Lauder Jr.		8,879 16	
199	To Carnegie Bros & Co, Limited, Open			8,879 16
	Dec. 8. Amount paid Carnegie Phipps & Co Limited by instruction Andrew Carnegie to Est George Lauder's note #17 dated Jany 1/86 favor of A. Carnegie, and endorsed by him to order Carnegie Phipps & Co Ltd.			
	31st.			
78	George Lauder Jr.		500 19	
207	To Interest and Exchange.			500 19
	Dec 8. Amount transposed for 11 m 8 ds int on $8879.16 from Jany 1/86.			

December 31st, 1886

171 Charity and Gift.
78 To George Lauder Jr.
Amount of George Lauder's note dated Jany 1/86 for $8879.16 and interest on same to Dec 8th 11m 8ds — 8879 16 / 500 19 — 9379 35
Transferred to Charity and Gift per Mr A. Carnegie's instruction he having cancelled said note & interest as of Dec. 8/86. as per A. C's letter of Dec 8.

31st

210 Lawrence Litchfield.
41 To Suspense.
Transferring amounts loaned L. Litchfield to his own account.
Feby 13/86. To Cash — 15000
March 31. " " — 7500
May 18. " " — 17500
Sept 14 " " — 5000
Nov. 1 " " — 30000 — 75000

31st

197 Atlas Works, Limited, Mortgage.
196 To Atlas Works, Limited, Loan.
Transferring amounts paid & to be paid Mortgage as follows.
June 23.'86. Cash for mortgage on Atlas Works, Limited, held by Peoples Savings Bank of Pittsburgh due March 24/86, and guaranteed by Andrew Carnegie. — 26,000 00
Six months interest on mortgage to March 24/86 @ 6% — 780 00
Three months interest on $26,780 - to June 24/86 @ 6% — 466 70
Attorney's fee & cost — 206 85 — 27,453 55

31st

197 Atlas Works, Limited, Mortgage.
196 To Atlas Works, Limited, Open
Transferring amounts debited to Open a/c as they are part of Mortgage a/c.
July 14 Premiums on Insurance Policies — 480 00
Aug 25 Paid Note favor of Armstrong & Co due Aug 23/25 for $124.32
4 mos interest on same 2.48 — 126 80
Aug 27. Jos. Sh[illegible] pay Sheriff for material — 8,000 00
Sept 4. J. Frazier Services Watchman — 24 25
" 4. C. Mc Canslan " " — 37 20
" 6 Thos. Keegan " " — 32 40
" 8 C. Mc Canslan " " — 2 70 — 8,703 55

December 31st 1886.

196 Atlas Works, Limited, Open

197 To Atlas Works Limited, Mortgage.
Transferring amounts received on account Mortgage
July 2. Cash 1,80000
Sept 2. " 65115 2.45115
31 ult.

211 John P. O'Neill, 12,00000

187 To Andrew Carnegie, Personal. 12.00000
Sept 16/86 Transferring amount loaned John P. O'Neill Sept 16/86 which loan is secured by mortgage on his property in Township of Washington, Borough of Summitville, Cambria Co, Pa. for £24,000-, for loan of 12.000 for five years with interest payable every March 10th and September 10th at rate of 6% per annum. Mortgage dated 13th September 1886, and recorded in Recorder's office of Cambria Co, Pa. 21st Sept 1886. Official Number of Mortgage #3727. Bond and warrant made in favor of Chas. J. Mackie and endorsed for Trans for six Bank by him 7th Oct 1886.
31 ult.

187 Andrew Carnegie, Personal 80000

212 To Miss Mary Campbell Mackenzie, 80000
Dec. 27. This amount Trans ferred & cover draft given Miss M. C. Mackenzie on Carnegie Bros Co, Limited by Andrew Carnegie for money owed her by him, interest to be allowed her at rate of % from Dec. 27th 1886. as per Mr Carnegie's letter of that date to J. E. Woodside.
31 ult.

122 Mrs George Robertson, Trust 3.389,75

122 To Mrs Janet Robertson, Trust 3.3.8975
Transferring amount due Mrs Geo Robertson to Janet Robertson that being Mrs Robertson's christian name and funds held belong to her individually. £200 stg. remitted Andrew Carnegie. March 9 1865. Interest at 9 % per annum payable May 1st and Nov 1st.

December 31st, 1886.

213	Pittsburgh, Painesville and Fairport Ry Construction		25.00000	
488[2]	To Chas. J. O. Mackie, Special. Transferring amounts paid John Humphreys and John J. Terry for 1/6 interest in P. P. & F. Ry Construction Transfer signed by Chas. J. O. Mackie Nov 10th 1886.			25.00000
	31st.			
2	Stock		275.00000	
494[3]	To Carnegie Library Allegheny. Transferring amount donated to City of Allegheny Pa. to build a Free Library.			275.00000
	31st.			
2	Stock		500.00000	
495	To Pittsburgh Library Gift. Transferring amount donated to City of Pittsburgh, Pa to build a Free Library. Payments to be made by Carnegie Bros & Co Ltd. on a/c A. Carnegie.			500.00000
	31st.			
2	Stock		25.00000	
495[2]	To Braddock Library Gift. Transferring amount donated to city of Braddock, Pa to build a Free Library. Payments to be made by Carnegie Bros & Co, Ltd. on a/c A. Carnegie.			25.00000
	31st.			
2.	Stock		250.00000	
496	To Edinburgh Library Gift. Transferring amount £50.000 stg, donated to Burrough of Edinburgh Scotland to build a Free Library. Payments to be made by Carnegie Bros & Co, Ltd on a/c A. Carnegie.			250.00000
	31st.			
165	Carnegie, Phipps & Co., Limited, Stock.		416.00000	
199	To Carnegie Bros & Co., Limited, Open Dec. 31st. Cash paid for Capital purchased, being full subscription to working capital.			416.00000
	31st.			
495	Braddock Library Gift		16.10556	
199	To Carnegie Bros & Co., Limited Open Dec. 31st Cash payments on account of Gift to date.			16.10556

December 31st, 1886.

78	George Lauder Jr #2		18400000	
4	To Carnegie Bros & Co. Limited Stock			18400000
	Rov 1st. Transferring Capital Stock sold George Lauder amounting to #100,000 @ 1.84. G. Lauder gives his notes for #36.800 each due as follows. Nov 1, 1887, Nov 1, 1888, Nov 1, 1889, Nov 1, 1890 & Nov 1, 1891. Interest to be paid on same each May 1st and Nov 1st.			
	31st.			
199	Carnegie Bros & Co., Limited, Spec		20800000	
4	To Carnegie Bros & Co, Limited Stock			20800000
	Dec. 31. To Cash dividend #31 of 8%			
	31st.			
199	Carnegie Bros & Co., Limited, Spec		7400000	
165	To Carnegie Phipps & Co. Limited, Stock			7400000
	Dec. 31st To Cash dividend			
	31st.			
199	Carnegie Bros & Co., Limited, Spec		1183114	
207	To Interest and Exchange			1183114
	Dec. 31st. Interest on deposits from July 1st as per statement rendered.			
	31st.			
207	Interest and Exchange		496719	
200	To Carnegie Bros & Co., Limited, Spec			496719
	Interest on payments for six months ending Dec. 31st as per statement rendered.			
	31st.			
4	Carnegie Bros & Co., Limited, Stock		42933334	
5	To Carnegie Bros & Co. Ltd. Stock, Special			42933334
	Nov 1st. Capital Stock amounting to #233.333 33 purchased from Carnegie Bros & Co Limited @ 1.84. In which Andrew Carnegie gave them the following notes. Int payable May 1 & Nov 1. each year.			
	Due Nov. 1st. 1887 for. 85.866.66			
	" " 1, 1888 " 85.866 67			
	" " 1, 1889 " 85.866 67			
	" " 1, 1890 " 85.866 67			
	" " 1, 1891 " 85.866 67			
	All dividends received on Stock to be applied to payment of notes and interest.			
	31st.			
5	Carnegie Bros & Co, Limited, Stock, Special		18,666 67	
121	To Dividend			18,666 67
	Dec 31. Dividend 8% on #233.333 33			

December 31st, 1886.

44	Carnegie Bros & Co, Limited, Stock		208,000 00	
121	To Dividend			208,000 00
	Dec 31. Dividend of 8%			
	31st			
165	Carnegie Phipps & Co, Limited, Stock		74.000 00	
121	To Dividend			74.000 00
	Dec. 31. Dividend #1 of			
	31st			
314	South Pennsylvania R.R. Syndicate		63561 2	
200	To Carnegie Bros & Co, Limited, Pgh			63561 2
	Jany 1st 86. Adjusting subscription			
	made by H. Phipps Jr. on account			
	of himself and A. Carnegie to South			
	Penn R.R. Stock for benefit of			
	employes amounting to $50,000 00			
	Less amount taken up			
	by Hill, Curry, W.L. Abbott			
	& W.H. Brueggar	30.000 00		
	Leaving for joint a/c	$ 20.000 00		
	of which 38% has been			
	paid viz by H. Phipps Jr.	$ 7.600 00		
	H. Phipps proportion of			
	which is 22¼%	1.691 00		
	A. Carnegie's 77¾% being	5.909 00		
	Interest on same from			
	Average date of payments			
	Sept 27/86 to Jany 1/86			
	say 1 year 3 mos & 14 ds @ 6%	447 12		
	31st			
207	Interest and Exchange		447 12	
314	To South Pennsylvania R.R. Syndicate			447 12
	Interest paid H. Phipps Jr. Jany 1st			
	on A. Carnegie's 77¾% of joint			
	subscription for benefit employes.			
	A. Carnegie's proportion of 38% of			
	$20,000 being $ 5,909 00 Interest			
	on same from Sept. 27/86 to Jany 1st			
	1886 or 1 year 3 mos 4 ds @ 6%			
	31st			
214	Middland Iron Association, Limited, Ordinary Stock		7192800	
32	To Union Iron Company.			7192800
	Items forming amount subscribed			
	for 1438 paid up shares in Middland			
	Iron Assn Ltd. of £100 each, amount			
	paid say 1438005tg @ 4 86			

December 31st, 1886.

215 Midland News Association Limited, Preference Stock
32 To Union News Co.
Transferring stock purchased as follows:–
60 shares of 100£ each @ 4.8½ 29.16000
60 " taken back from W.Y. Reid 29.16000 58320000
@ 4.86.

31st.

160 Carnegie and Storey, Interest 1.12345
159 To Carnegie and Storey, Open 1123 45
July 1/85. Andrew Carnegie's proportion
½ of interest paid on the sums
owing to J.P. Edwards for balance
of Echo. £231.3.3. @ 4.86

31st.

207 Interest and Exchange. 262
159 To Carnegie and Storey, Open 262
July 31st 85. Difference between cost
of Bill Stamps for Echo sale £21.12.0
and amount received from
stamp office for said stamps
which were returned 21. 1. 3
Difference £ . 10. 9

31st.

160 Carnegie and Storey, Echo Expenses
159 To Carnegie and Storey, Open
July 31. 85 A. Carnegie one half of
wages a/c of "Echo" £75.0.1 @ 4.86 36452
Nov 21/85 Mr Bowey for charges Professional
services "Echo" purchase £50 stg 24300 60752

31st.

159 Carnegie and Storey, Open 2.18700
160 To Carnegie and Storey, Echo Expenses 2.18700
July 31/85 One half of balance in
bank to credit of Echo. £450 stg.

31st.

159 Carnegie and Storey, Open 1.11381
215 To Midland News Assn, 2d Pref. Stock. 1.11381
July 31. 1885. Interest on Preference
shares to date transferred to A. Carnegie's
a/c in London £229.3/7. @ 4.86.

31st.

159 Carnegie and Storey, Open 9.36886
134 To Profit and Loss. 9.36886
Transferring amounts distributed
as profit on sale to news company
of Hampshire News, for which contra
entry was made Dec. 31/85. as the
£1927 4/7 should be credited to Mr Carnegie in by S. Storey

December 31st, 1886.

171 Charity and Gift 5.558900
159 To Carnegie and Storey, Open 5.589 00
The following amounts were subscribed by Mr Carnegie's instructions & sundry elections funds.
Nov 21st 1885 For Prof Rogers £100.
August 1886 " " " 100.
Nov. 21 1885 " Hawkes 100.
August 1886 " " 100.
Nov 21, 1885 " M. Davison 50.
" 21, " " Cremer & Richards 100.
August 1886 " " " 100.
Nov. 21. 1885 " Morley 50
" 21. 1885 " O'C. Power. 50
" 21. 1885 " Fenwick 50
August 1886 " " 50
Nov. 21. 1885 " Wilson. 50
August 1886. " Leicester. 50
" 1886 " Arch 50
" 1886 " Reid 100
" 1886. " Howell 50
Exchange @ 4.86. £ 1150
31st

32 Union News Co. 21.00614
159 To Carnegie and Storey, Open 21.00614
Transfer of amount paid by S. Storey for Hampshire News already credited U. News Co as S. Storey did not pay cash for same see Amended open Acct of Aug 1, 1886.
£ 4322.5.9 @ 4.86.
31st

159 Carnegie and Storey, Open 1.12345
160 To Carnegie and Storey, Interest 1.12345
The interest adjustment entry of July 1/85 of 231 3/3 £ should not appear on these books and amount is there for transferred back.
The entry of C.I. Statement was made to adjust balance with that given in statement rendered July 1/85 which was correct.
31st

215 Midland News Association, Limited, Pref Shares 1.11381
121 To Dividend 1.11381
July 31.85 Interest paid S. Storey on account A. Carnegie.

December 31st, 1886.

134	Profit and Loss			
32		To Union News Co		
		Transferring sale of Hampshire papers & Profit & Loss to adjust account this amount having been debited Dec. 31, 1885.	2100614	
		Transferring difference between £2005 3/8 at rate on bank Exchange @ 490 + 7/98244 25 and Exchange at £4.86 at which other accounts are kept. 97.605.00	63925	2164539
		31st.		
32	Union News Co		348300	
159		To Carnegie and Storey, Open		348300
		Transferring balance of Union News Co's a/c so as to adjust Carnegie & Storey a/cs through Open a/c.		
		31st.		
159	Carnegie and Storey, Open		84694	
32		To Union News Co		84694
		Aug 1/86. Dividend on Mark Lane Express £174 5/4 @ 4.86		
		31st.		
32	Union News Co.		84694	
126		To Dividend		84694
		Mark Lane Express' Dividend		
		31st.		
160	Carnegie and Storey, Echo Expense			
159		To Carnegie and Storey, Open		
		Transferring amount paid to Aug 1 1886 for clerk hire &c. £357.19.2	173968	
		Transferring amount paid for furniture Echo Chambers. £351.14.5	170936	344904
		31st.		
160	J. Passmore Edwards			
159		To Carnegie and Storey, Open		
	Aug 1/86	Transferring amount due for 1/3 of Working capital "Echo" £1000 Stg	486000	
		Amounts paid by A. Storey which should have been paid by J.P. Edwards as per agreement £896.2.8 @ 4.86.	435521	921521
		31st.		
496	Midland News Association, Limited, Open		2899739	
159		To Carnegie and Storey Open		2899739
		Transferring entire balance due from Loan a/c Carnegie Storey & A. Carnegie individually as per agreement with A. Storey. £5966.10/10 @ 4.86		

December 31st, 1886.

134	Profit and Loss		160 20	
160		To Carnegie and Storey Echo Expenses Transferring amounts paid for clerk hire &c. 2347.20 = £487 7/3 Less Cash balance received from Bank 2187.00 = 450. say £37 7/3 @ 4.86.		160 20
		31 Dec.		
184	Cresson Estate			
187		To Andrew Carnegie, Personal To following amounts sent Mr Carnegie, Cresson, and used by him to purchase property		
		July 6. Cash from Carnegie Bros & Co Ltd	3.70000	
		" 8. " " " "	1.50000	
		" 29 " " " "	1.00000	
		Aug 17 " " " "	17.50000	
		" 28 " " " "	1.20000	
		Oct 1. " " " "	1.40000	26.30000
		31 Dec.		
2	Stock		4790147 03	
4		To Carnegie Bros & Co Limited, Stock Transferring balance to close account for 1886.		4790147 03
		31 Dec.		
2	Stock		685.55000	
8		To H.C. Frick Coke Co., Stock Transferring balance to close account for 1886		685.55000
		31 Dec.		
2	Stock		105.45000	
11		To Youghiogheny Northern R.R. Co, Stock Transferring balance to close account for 1886		105.45000
		31 Dec.		
2	Stock		25.65000	
12		To Youghiogheny Water Co, Stock Transferring balance to close account for 1886		25.65000
		31 Dec.		
2	Stock		17.02000	
13		To Edison Supply Co, Limited, Stock Transferring balance to close account for 1886		17.02000
		31 Dec.		
2	Stock		65.65000	
17		To New York & Cleveland Gas Coal Co, Stock Transferring balance to close account for 1886.		65.65000
		31 Dec.		
2	Stock		6.35000	
18		To Columbia Oil Co, Stock Transferring balance to close account for 1886		6.35000

December 31st, 1886.

2	Stock		5.50000	
19		To Western Car Co., Stock		5.50000
		Transferring balance to close account for '86		
		31st.		
2	Stock		1.52000	
20		To Keokuk & Hamilton Bridge Co., Stock		1.52000
		Transferring balance to close account for '86		
		31st.		
2	Stock		191.00000	
21		To Keokuk & Hamilton Bridge Co., Bonds		191.00000
		Transferring balance to close account for '86		
		31st.		
2	Stock		6.76000	
22		To Keokuk & Hamilton Bridge Co., Coupons		6.76000
		Transferring balance to close account for '86		
		31st.		
2	Stock		72.00000	
23		To Texas & Pacific Ry Co., E. D. & L. G. Bonds		72.00000
		Transferring balance to close account for '86.		
		31st.		
2	Stock		2.50000	
24		To Allegheny Valley R.R. Co., L.D. Bonds		2.50000
		Transferring balance to close account for '86.		
		31st.		
2	Stock.		6.65000	
26		To New York Transfer Co., Stock		6.65000
		Transferring balance to close account for '86		
		31st.		
2	Stock		25000	
28		To American Horse Exchange, Stock		25000
		Transferring balance to close account for '86.		
		31st.		
134	Profit & Loss		2.73456	
29		To Middletown Bridge		2.73456
		Closing account out as per Mr Carnegie's instructions		
		31st.		
2	Stock		35000	
30		To New York Consent Co, Limited, Stock		35000
		Transferring balance to close account for '86		
		31st.		
2	Stock		14.19636	
31		To Illinois & St Louis Bridge, Fund		14.19636
		Transferring balance to close account for '86		
		31st.		
33	Brewery Property Venture		1.09454	
2		To Stock		1.09454
		Transferring balance to close accounts for 1886.		

December 31st, 1886.

2	Stock		3859090 00	
32		To South Penn. R.R. Syndicate		3859090 00
		Transferring balance to close acc't for '86		
		31st.		
2	Stock		2.000 00	
74		To House in Penn Ferndale		2000 00
		Transferring balance to close acc't for '86		
		31st.		
2	Stock		8.000 00	
75		To Cottage at Cresson		8.000 00
		Transferring balance to close acc't for '86		
		31st.		
2	Stock		3.500 00	
76		To House in Allegheny		3.500 00
		Transferring balance to close acc't for '86		
		31st.		
2	Stock		1.000 00	
124		To United States Cremation Co Limited Stock		1.000 00
		Transferring balance to close acc't for '86.		
		31st.		
2	Stock		5.000 00	
128		To Tenement House Building Co. Stock		5.000 00
		Transferring balance to close acc't for '86		
		31st.		
2	Stock		5.000 00	
153		To American School of Opera		5.000 00
		Transferring balance to close acc't for '86		
		31st.		
2	Stock		66.050 00	
155		To Philadelphia Co, Stock		66.050 00
		Transferring balance to close acc't for '86		
		31st.		
2	Stock		9.850 00	
158		To Tyneside Echo		9.850 00
		Transferring balance to close acc't for '86		
		31st.		
2	Stock		806 00	
164		To Texas & Pacific Ry Co, E.D. Ist. G. Cut Scrip.		806 00
		Transferring balance to close acc't for '86.		
		31st.		
2	Stock		1560.000 00	
165		To Carnegie, Phipps & Co, Limited, Stock		1560.000 00
		Transferring balance to close acc't for '86.		
		31st.		
2	Stock		22.000 00	
168		To Philadelphia Co, Trustees' Certfs		22.000 00
		Transferring balance to close acct		
		for 1886.		

December 31st, 1886.

2	Stock		4.20000	
180		To Texas & Pacific Ry Cons. & Mtg Cons. Bonds		4.20000
		Transferring balance to close acct for '86		
		31st.		
2	Stock		100.76389	
181		To United States & Brazil Mail S.S. Co Bonds		100.76389
		Transferring balance to close acct for '86.		
		31st.		
2	Stock		15.00000	
208		To American Opera Co, Limited, Stock		15.00000
		Transferring balance to close acct for '86		
		31st		
2	Stock		25.00000	
213		To Pittsburgh, Painesville & Fairport Ry Cons.		25.00000
		Transferring balance to close acct for '86.		
		31st.		
2	Stock		71.92800	
214		To Midland Revs Assn L'td, Ordin Stock		71.92800
		Transferring balance to close acct for '86		
		31st.		
2	Stock		58.32000	
215		To Midland Revs Assn L'td, Pref. Stock		58.32000
		Transferring balance to close acct for '86.		
		31st		
2	Stock		121.87375	
9		To Hartman Steel Co, L'td., Stock		121.87375
		Transferring balance to close acct for '86.		
		31st.		
121	Dividend		734.36045	
134		To Profit and Loss		734.36045
		Transferring balance to close account		
		31st.		
134	Profit and Loss		110.72573	
171		To Charity and Gift		110.72573
		Transferring balance to close account.		
		31st.		
134	Profit and Loss		2.62863	
175		To Office Expenses		2.62863
		Transferring balance to close account.		
		31st		
134	Profit and Loss		7.16833	
182		To Cottage at Cresson, Expense		7.16833
		Transferring balance to close account.		
		31st.		
134	Profit and Loss		48.87214	
187		To Andrew Carnegie Personal		48.87214
		Transferring balance to close account		

December 31, 1886.

134	Profit and Loss		574830	
193		To Stable		574830
		Transferring balance to close accounts		
		31st.		
134	Profit and Loss		493632	
489		To J. H. Bridge, Special		493632
		Transferring balance to close account		
		31st.		
134	Profit and Loss		140000	
493	3	To Legal Expenses		140000
		Transferring balance to close account		
		31st.		
15	Keystone Bridge Co, Stock		290000	
484		To A. Gottlieb		290000
		Sept 22 '86. A. Gottlieb trans fers to A. Carnegie 29 shares of Keystone Bridge Co, stock as settlement in full for all sums due by him. Certificate 4 issued for these 290 shs.		
		31st.		
134	Profit and Loss		469500	
484		To A. Gottlieb		469500
		For amount due from A. Gottlieb transferred to Profit Loss & close account.		
		31st.		
1	Stock		59140000	
15		To Keystone Bridge Co, Stock		59,140000
		Transferring balance to close acct for 1886		
		31st.		
86	Wilson, Walker & Co, Limited, Open		9966545	
1		To Stock		9966545
		Transferring difference between face value of Capital 345.454 54 and book value as of trans fer to C. P. & Co's Ld. 245.789 03 as apparent loss has been made good by Patents & Mortgages re held by Wilson Walker & Co Ld.		
		31st.		
134	Profit Loss			
86		To Wilson, Walker & Co, Limited, Open		
		For A. Carnegie's share of P. & L. 9/11 after July 1. 1883 whole trans. 11.101.17 and his proportion of depreciation of Property 17.402.31		
		say 9/11 of 88503.48 =	643617	
		5/11 of P. & L. 9/11 previous to July 1. 1883 =	70061	6506678

December 31st 1886.

86	Wilson, Walker & Co. Limited, Open		2561 71	
207	To Interest and Exchange			2561 71
	For 1 years interest on £42.695 13			
	being balance due on Open Stocks A/cs			
	31st			
1	Lucy Furnace Co, Limited, Surplus			
2	To Stock			
	Transferring difference between face value			
	of capital in L.F. Co Ltd.	652.315.26		
	and book value as of Trans-			
	fer to C.P. Co Ltd.	607.318.56		
		44,996.70		
	Less amount of undivided			
	Capital which was taken up			
	at ~~face~~ book value.	1.349.90	43 64680	43 64680
	31st			
134	Profit & Loss		40 28492	
1	To Lucy Furnace Co Limited, Surplus.			40 28492
	For proportion of depreciation in value			
	of property.			
	31st			
1	Lucy Furnace Co, Limited, Surplus		5 16435	
207	To Interest and Exchange			5 16435
	For 1 years interest on balance due			
	Jany 1/86 say 86.072.44			
	31st			
207	Interest and Exchange		36 28 78	
134	To Profit and Loss			36 28 78
	Transferring balance to close account.			
	31st			
134	Profit & Loss		423 00 986	
2	To Stock			423 00 986
	Transferring balance to close account			

Pittsburgh, January 1st 1887.

	Sundries		
	To Stock		
	For real and personal property owned by Andrew Carnegie as of this date as per inventory, as follows.		
4	Carnegie Bros & Co., Limited, Stock		283,333,334
	Capital stock at par as shown by books of Carnegie Bros & Co Limited		
218	Carnegie Bros & Co., Limited, Surplus		24,746,454
	Andrew Carnegie's proportion of Carnegie Bros & Co Limited's surplus as of December 31st 1886		
165	Carnegie, Phipps & Co., Limited, Stock		156,000,000
	Amount invested in Carnegie Phipps & Co, Limited's Capital Stock at par as shown by their books.		
219	Carnegie, Phipps & Co., Limited, Surplus.		20,280,000
	Andrew Carnegie's proportion of Carnegie, Phipps & Co, Limited's surplus as of December 31st, 1886		
9	Hartman Steel Co., Limited, Stock		121,873,75
	Amount invested in Capital Stock of the Hartman Steel Co, Limited as shown by their books		
8	H. C. Frick Coke Co, Stock		
	Being 13711 shares of Stock of par value of $50. Estimated value $67.50		926,726,49
11	Youghiogheny Northern R. R. Co., Stock		
	Being 2109 shares of Stock at par $50~		105,450,00
12	Youghiogheny Water Co., Stock		
	Being 256 1/2 shares of Stock at par $100~		25,650,00
13	Union Supply Co, Limited, Stock		
	Amount invested in Capital Stock of the Union Supply Co., Limited at par as shown on their books.		17,020,00
220	Union Supply Co, Limited, Surplus		
	Andrew Carnegie's proportion of the surplus of Union Supply Co Limited as shown on their books December 31/86, being $2~ a share		3,404,00
15	Keystone Bridge Co., Stock		
	Being 5914 shares of Stock of par value of $50~ Estimated value $100~		591,400,00
17	New York & Cleveland Gas Coal Co., Stock		
	Being 1313 shares of Stock of par value of $50~ Estimated value $60~		78,780,00
	Amount carried forward.		8,971,748,12

January 1st 1897

	Sundries : amount brought forward		$97174812
	To Stock		
18	Columbia Oil Co., Stock		
	Being 635 shares of Stock of par value of $10 Market value $2		127000
19	Western Car Co., Stock		
	Being 220 shares of Stock of par value of $25		550000
20	Kentuck Hamilton Bridge Co., Stock		
	Being 1520 shares of Stock of par value of $100 Estimated value $1		152000
21	Kentuck Hamilton Bridge Co., Bonds		
	Being 191 Bonds of par value of $1000		19100000
23	Texas Pacific Ry Co, Eastern Division, Income and Grant Bonds		
	Being 148 Bonds of par value of $1000		
	Market value $615		8856000
22	Kentuck Hamilton Bridge Co., Coupons		
	Being 169 coupons on which Andrew Carnegie advanced amount due		
	169 coupons at $40 par.		676000
24	Allegheny Valley R.R. Co., Funded Debt Bonds		
	Being 10 Bonds of par value of $1000		
	estimated value $25 These Bonds are held by		250000
26	New York Transfer Co., Stock		
	Being 133 shares of Stock standing in name Miss Sophie Morris of par value of $100 Estimated value $50		665000
28	American Horse Exchange, Stock		
	Being 10 shares of Stock of par value of $100 Estimated value $25		25000
30	New York Concert Co., Limited, Stock		
	Being 7 shares of Stock of par value of $50 Market value $16		11200
31	Illinois and St Louis Bridge Fund		
	Being full amount subscribed.		1419636
34	South Pennsylvania R.R. Syndicate		
	Being amount subscribed to date		38590900
124	United States Cremation Co, Limited, Stock.		
	Being 400 shares of Stock at par $25		100000
128	Tenement House Building Co., Stock		
	Being 200 shares of Stock at par $25		500000
153	American School of Opera, Stock		
	Being 50 shares of Stock at par $100		500000
155	Philadelphia Co., Stock		
	Being 1321 shares of Stock at par $50		6605000
	Amount carried forward		$97530254 8

January 1st 1887

	Sundries	amount brought forward	9753,025	48	
3	To Stock				
158	"Tyneside Echo"				
	Being 8 shares of Stock at par £ 100		9,850	00	
164	Texas & Pacific Ry Co, Income Interest Scrip.				
	Being $40,320 of Interest Scrip @ $40		16,128	00	
168	Philadelphia Co, Trustees' Certificates				
	Being 440 certificates of Stock at par $50		22,000	00	
180	Texas & Pacific Ry Co, Consolidate Mtg, Construction Bonds				
	Being 4 Bonds at par $1,000		4000	00	
181	United States and Brazil Mail S. S. Co, Bonds				
	Being 100 Bonds at par $1000 and interest paid when they were purchased $763.87		100,763	89	
206	American Opera Co, Limited, Stock				
	Being 150 shares of Stock at par $100		15,000	00	
213	Pittsburgh, Painesville & Fairport Ry Co Subscription				
	Amount subscribed.		25,000	00	
214	Midland News Association, Limited, Ordinary Stock				
	Being 148 shares of stock at par £ 100 stg.		7192	80	
215	Midland News Association, Limited, Preference Stock				
	Being 120 shares of 5% preference stock at par £ 100 stg.		58,320	00	
74	House in Dunfermline				
	Amount paid by House situated on Grieve St, Dunfermline, and Feu Charter, purchased of Mr J. A. Stuart in May 1878, and of which Mr & Mrs Andrew Carnegie of Dunfermline are to have the use during their lives rent free.		2,000	00	
75	Cottage at Cresson				
	Estimated value of cottage built on Lot No 14 of Cresson Springs Co,		8,000	00	
76	Mrs Anna Aitken's House, Allegheny.				
	Cost of House situated at 84 Robinson Street, Allegheny, Pa, and rents per entered on books as House in Pittsburgh Purchased March 13, 1882.		3,500	00	100,895,153 7
	1st				
3	Stock		1094	54	
33	To Knowsley Property Venture				1094 54
	Transferring credit balance closed out December 31st, 1886.				
	1st				
215	Midland News Association Limited Preference Stock		25,272	00	
496	To Midland News Assn, 2d, Open				25272 00
	Transferring £ 5200 stg for which the Midland News Co Limited is to issue 52 Preference Shares. Each @ 486				

January 1st 1887

193	Stable			
111		To Sundries		
82		" John O'Hara, Wages as coachman Dec.	6000	
		" Pat. O'Hara, " " groom "	4500	10500
		1st		
175	Office Expenses		16666	
96		To Chas. T. O. Hackie		16666
		Salary for December 1886.		
		1st		
62	Alexander Craig		30000	
207		To Interest and Exchange		30000
		Six months interest due on loan to date.		
		10th		
207	Interest and Exchange			
		To Sundries		
178		" Miss Louise Whitfield Trust		
		40 days interest to date on $185M	126	
179		To Mrs F. D. Whitfield, Trust		
		40 days interest to date on $194M 42	132	268
		31st		
175	Office Expenses		16666	
96		To Chas. T. O. Hackie		16666
		Salary for January services.		
		31st		
188	Andrew Carnegie		30000	
216		To James H. Bridge		30000
		Salary for January services		
		31st		
193	Stable			
		To Sundries		
82		" John O'Hara wages for January	6000	
111		" Patrick O'Hara, " " "	4500	10500
		31st		
222	Petty Cash		430	
175		To Office Expenses		430
		Balance on hand January 1st 1887		
		in hands C. H. Odell, New York.		
		31st		
200	Carnegie Bros & Co, Limited, Open.			
		To Sundries		
216		" James H. Bridge,		
		Jany 12th Chas. Scribner's Sons check for	40603	
7		To Lucy Furnace Co, Limited, Surplus		
		Jany 15th Check for balance due A. Carnegie	17,89456	
18		To Columbia Oil Co, Stock		
		Jany 28th Check for dividend.	12700	18,12759

January 31st, 1887.

Sundries

200 To Carnegie Bros & Co Limited, Ypsn

193 Stable

193 Jany 5, Wm E. J. Harper rent for January 100 00

294 Carnegie Library, Allegheny

Jany 6, Amount paid John Walker, Treasurer 1000 00

" 13, " " " " " " 2,000 00

" 22, " " " " " " 2,500 00

183 Cottage at Cresson, Expenses

Jany 7, Paid Wm R. Dunham, Supt for supplies sent to Cresson in Dec, 1886 12 50

" 7, Finke Horen for cleaning out cess pool. 6 50

188 Andrew Carnegie, Personal

Jany 7, John J. Hammer for portrait of Wm George Lauder, Dunfermline £500.00

Frame for same 35.00

£535.00

Less cash received from G. Lauder 350.00

Amount of Balance paid by C. B & Co Ld. 185 00

" 12. Dr F. L. Dennis for prof services £6.700

" " Dr Germany 2.350

Due to Dec 12th 1886 £9.050

Less Cash paid Dec. 8/86 5.000

Balance due £4.050

Dr F. L. Dennis for cash expended at A. Carnegie's request as per receipted bills 1566.35 56 16 35

178 Miss Louise Whitfield, Trust.

Jany 8th Amount remitted her at her request 1,000 00

171 Charity and Gift

Jany 8th Donation & Free Dispensary sent Wm D. A. Stewart. 200 00

" 24th W. C. Childs for rent of house occupied by Mrs C. Hogan for year of 1887 500 00

77 Bellevue Hospital Gift

Jany 10th Amount sent Dr F. L. Dennis. 6000 00

493 Legal Expenses

Jany 11th Miss R. W. McLean for three copies each of holding deed and indenture of John Walker and wife. 2 95 18,281 30

31st

166 Carnegie, Phipps & Co, Limited, Open 121,873 75

9 To Hartman Steel Co, Limited, Stock 121,873 75

Jany 1st Carnegie Phipps & Co Ld Purchase A. Carnegie's entire interest in capital Stock of H. S. Co Ld for par and are to give their notes for same.

January 1st 1887.

	Sundries		
166	To Carnegie, Phipps & Co, Limited, Spelter		
44	George Lauder Jr, Trust		
	Jany 3, Draft on London for £200 stg being regular semi annual interest remittance	97100	
48	Wm + Mrs John Henderson, Trust		
	Jany 3, Draft on London for £10 stg, being regular semi-annual interest remittance sent through Wm Geo Lauder.	4855	
168	J. Lee.		
	Jany 3, Draft on London for £500 stg, being six months interest on loan to George Lauder, draft sent Wm Lauder for same	24275	
162	Mrs Kennedy		
	Jany 3, Draft on London for £62-10-0 stg, being six mos interest on loan to Geo. Lauder, draft sent Wm Lauder for same.	30344	
171	Charity and Gift.		
	Jany 3. Draft on London for £150 stg sent Mrs C. Henderson, being regular semi-annual remittance	7283	
	" 3. Mrs C. R. Vanderbilt quarterly allowance.	37500	
	" 3. H.W. Holmes, " "	37500	238857
	31st		
207	Interest and Exchange		
	To Sundries		
44	To George Lauder Jr, Trust	97100	
	Jany 3 Six months interest on Trust a/c to Jany 1/87		
48	" Wm + Mrs John Henderson, Trust	4855	
	Jany 1, Six months interest on Trust a/c to Jany 1/87		
161	" J. Lee,	24275	
	Jany 1 Six mos interest on Loan a/c G. Lauder.		
162	" Mrs Kennedy.	30344	156574
	Jany 1, Six mos interest on loan a/c G. Lauder.		4
	31st		
18	Columbia Oil Co	12700	
121	To Dividend.		12700
	Jany 28 Cash dividend paid C.B Rockl		

February 28th 1887

171	Charity and Gift	101638	
142	To George Lauder Sr, Open		101638
	Sundrie payments as per statement rendered Jany 12th 1887		
	being 209. 12.0 £ stg at.		
	28th		
200	Carnegie Bros & Co., Limited Open		
	To Sundries		
11	" Youghiogheny Northern R.R., Stock	2,10900	
	Feby 5 Dividend #11.		
165	" Carnegie Phipps & Co., Limited, Stock	134000000	
	Feby 12 Dividend.		
155	" Philadelphia Co., Stock		
	Feby 21. Dividend #16 of 1%	66050	
168	" Philadelphia Co., Trustees' Certificates		
	Feby 21, Dividend #16 of 1%	22000	
181	" United States & Brazil Mail S.S. Co., Bonds.		
	Feby 23 Coupon #1. due Dec 1st 1886	2500000	13948950
	28th		
	Sundries		
200	To Carnegie Bros & Co Limited, Open		
213	Pittsburgh, Painesville & Fairport Construction		
	Feby 2 Stock subscription paid E. D. Morgan & Co.	8,64109	
38	Bills Payable		
	Feby 4. Note favor of G. F. McCandless due Feby 4 1887 for 30,000 Dr interest	3,,20000	
178	Miss Louise Whitfield Trust		
	Feby 9. Cash remitted Her	1,00000	
213	Pittsburgh, Painesville & Fairport Construction		
	Feby 10 Paid Carnegie Bros & Co 2d. 20% of note for $31,122 Dr of P.P. & F. R.R. Co dated Aug 7/86. = 6,224 57		
	Interest on same 187 ds 970 Cts	7,19457	
	Being part of subscription to Construction &c.		
193	Stable		
	Feby 19. Wm E. J. Harper to cancel mtge of Stable in New York, the case of which expires June 1, 1887	40000	55435566
	28th		
	Sundries		
121	To Dividend		
	For dividends received during February.		
11	Youghiogheny Northern R.R. Co., Stock	210900	
165	Carnegie Phipps & Co., Limited, Stock	13400000	
155	Philadelphia Co., Stock	66050	
168	Philadelphia Co., Trustees Certificates	22000	
181	United States & Brazil Mail S.S. Co., Bonds.	17361	13872561
	Interest Paid when bonds purchased deducted.		

February 28th, 1887.

166	Carnegie Phipps & Co. Limited, Open		125000	
171	To Charity and Gift			125000
	Cash received Thursday from J.P.			
	Baughton being refund on Homestead			
	Library			
	28th			
38	John T. Wilson		180000	
166	To Carnegie Phipps & Co Ld Open.			180000
	Interest for six months to date paid			
	John T. Wilson on $60,000 due this.			
	28th			
207	Interest and Exchange			
	To Sundries			
38	& Bills Payable			
	Feby 1. Four years interest on note favr			
	G. F. Hall & Candlies due Feby 1st 1887			
	for $30,000		720000	
138	" J. T. Wilson, Six months interest on balance			
	due J. T. Wilson of $60,000		180000	900000
	28th			
218	Andrew Carnegie, Personal		30000	
216	To James H. Bridge			30000
	Salary for February services.			
	28th			
175	Office Expenses		16666	
97	To Chas. T. O. Brackie			16666
	Salary for February services.			
	28th			
193	Stable		6000	
83	To John O'Hara			6000
	Salary for February services.			

March 3d 1887

193	Stable		800	
97		To Chas. T. O. Mackie		800
		Transferring amount paid Dept of Public Works, New York for Water Rate on Stable 58 W 43 St to December 31st 1886.		
		3d		
32	Mowry Property Venture		962500	
224		To Allegheny Land Co. Cash Advanced		962500
		Transferring amount credited Mowry Property Venture June 30, 1883. This amount covered 1/8 of payment ~~of account~~ made by Keystone Bridge Co. for part of Mowry property sold them, and charged to A. Carnegie and others on books of Mowry Property Venture.		
		3d		
33	Mowry Property Venture			
3		To Stock		
		The Mowry Property Venture Associates having July 27, 1883 incorporated themselves as The Allegheny Land Co, after assuming all debts and assets of the Association operating the Mowry Estate increase their several holding. A. Carnegie receiving 243 shares of stock valued at $12,150 Co. The increased is	36 1984	36 1984
		3d		
225	Allegheny Land Co, Stock		12,15000	
33		To Mowry Property Venture		12,15000
		Transferring amount invested in Mowry Property Venture to the former a/c as new company was formed July 27/83		
		31st		
188	Andrew Carnegie		30000	
216		To James H. Bridge		30000
		Salary for month of March 1887		
		31st		
175	Office Expenses		16666	
97		To Chas T. O. Mackie		16666
		Salary for month of March 1887		
		31st		
193	Stable		6000	
82		To John O'Hara		6000
		Salary for month of March, 1887		
		31st		
209	Interest and Exchange		30150	
161		To Mrs Jennie Brown, Trust		30150
		Interest from Nov 18th 86 to date		

March 31st, 1887.

208	Interest and Exchange		
	To Sundry parties.		
50	To Mrs Catherine Hogan six months interest to date	5000	
51	" Mrs A. Aitken, Trust, six months interest to date.	15250	20250
	31st		
	Sundries		
166	To Carnegie, Phipps & Co., Limited Gen.		
188	Andrew Carnegie, Personal.		
	Mch 11. Rozark Club for membership.	1000	
171	Charity and Gift		
	Mch 11 Rozark Club for 4 memberships	4000	
	" 31 Mrs Callie Vandevorth quarterly remittance	37500	
	" 31 H. H. Holmes, " "	37500	
161	Mrs Jennie Brown, Trust		
	Mch 31. Cash remitted her	30150	
50	Mrs Catherine Hogan, Trust		
	Mch 31. Cash remitted her for interest in full	5000	
51	Mrs Anna Aitken, Trust		
	Mch 31. Cash remitted her for interest in full	15250	130400
	31st		
	Sundries		
200	To Carnegie Bros & Co., Limited, Open.		
496	Edinburgh Library Gift		
	Mch 5 Cash remitted C. A. Odell & Co pay 1/3		
	drafts of City of Edinburgh for £5000 as follows.		
	dated Feby 18th 1887.	24,427.50	
	" 10, draft dated Feby 25/87 for £5000 stg	24,427.50	
	" 16, " " March 4/87 " 5000 "	24,427.50	
223	Pittsburgh, Painesville & Fairport R.R. Co. Bonds		
	Mch 11, Amount paid H. W. Oliver Jr for		
	Solon Humphreys & associates for		
	17 Bonds #469 to 485 inclusive.	13,600.00	
497	Bowery Lot #2.		
	Mch 12. Paid Allegheny Land Co for		
	their mortgage held against Mrs Rhe		
	Laughlin on Lot #2 in 18th Ward		
	Pittsburgh as follows:		
	Sept 1, 1880 Mortgage $1515.27		
	Jany 25, 1881 Cost of foreclosure 28.05		
	Mch 31, 1882 Taxes delinquent 115.69		
	" 1, 1887 Interest & date 688.55	2,34256	
	A. Carnegie having guaranteed same		
52	Mrs L. V. Hamlin, Trust		
	Mch 15. Drafts on New York for	4,150.00	
62	Alex King.		
	Mch 18. Proceeds of Alex King & Co's notes		
	dated Mch 17/87 @ 4 and 5 mos		
	for $5,000 each = $10,000		
	Less discount from C. B & Co. 238.17	9,761.83	1,031,408.9

March 31st, 1887

178	Miss Louise Whitfield, Dr.		1,000 00	
200	To Carnegie Bros & Co., Limited, Open			1,000 00
	Inch 22. Draft on New York sent her			
	31st.			
200	Carnegie Bros & Co, Limited, Open			
	To Sundries.			
49½	By Mowry Lot #2.			
	Inch 2. Proceeds of sale of Lot #2. sold to			
	F. Brand for	#2200 00		
	Less 2% Commission paid			
	Black & Brand as Brokers	44.00	2,156 00	
197	Atlas Works, Limited, Mortgage			
	Inch 8. Cash received from W. B. Scaife & Co.			
	for purchase base hold right.		5,000 00	
155	Philadelphia Co., Stock			
	Inch 11, Dividend #15		660 50	
	" 21, " #17		660 50	
168	Philadelphia Co, Trustees' Certificates			
	Inch 11, Dividend #15		220 00	
	" 21, " #17		220 00	
17	New York and Cleveland Gas Coal Co, Stock			
	Inch 11. Dividend #19		1969 50	
11	Youghiogheny Northern R.R. Co.,			
	Inch 25 Dividend #12		1581 75	
12	Youghiogheny Water Co., Stock			
	Inch 25. Dividend #5		769 50	13,237 75
	31st.			
	Sundries			
121/226	To Dividend			
11	Youghiogheny Northern R.R. Co., Stock, dividend #12		1581 75	
12	Youghiogheny Water Co., Stock, " #5		769 50	
17	New York & Cleveland Gas Coal Co, Stock, " #19		1969 50	
155	Philadelphia Co., Stock " #15 & 17		1321 00	
168	Philadelphia Co., Trustees Certificates, " #15 & 17		440 00	6,081 75
	31st.			
134	Profit and Loss		201 60	
49½	To Mowry Lot #2			201 60
	Transferring difference between amount			
	received for sale of Est and the mortgage			
	& taxes, to close account.			
	31st.			
200	Carnegie Bros & Co., Limited, Open			
	To Sundry A/cs.			
62	Alexander Craig,			
	Inch 18. Proceeds of A. Craig's two notes discounted			
	to date.		9765 83	
197	Atlas Works, Limited, Mortgage			
	Inch 10. Scaife, Foundry & Machine Co for purchase			
	base hold right for which they give notes which are discounted at face value		18,500 00	28265 83

April 30th, 1887.

189	Andrew Carnegie, Personal		30000	
216	To James A. Bridge			30000
	Salary for services in April, 1887			
	30th			
175	Office Expenses		16670	
96	To Chas. T. O. Blackie			16670
	Salary for services in April 1887			
	30th			
193	Stable		6000	
82	To John O'Hara			6000
	Salary for services in April 1887			
	30th			
208	Interest and Exchange			
	To Sundry a/c			
55	To Trustees I. & H. T. Martin, Trust			
	Six months interest to date @ 5% on $ 26757.87		13287	
122	" Mrs Janet Robertson, Trust			
	Six months interest to date @ 9% on $ 3389.75		15254	29541
	30th			
200	Carnegie Bros. & Co. Limited, Open			
	To Sundry a/cs.			
79	To Charles H. Odell			
	Inchs. Cash in full for balance due		14980	
211	" John P. O'Neill			
	Apl 1. Cash for six mos interest to March 1st 87		30000	
132	" Carnegie Co-operative Association, Loan			
	Apl 1. Cash for six months interest due to day		12000	
213	" Pittsburgh, Painesville & Fairport R. R. Co. Stock,			
	Apl 12. E. D. Morgan & Co's check for 33			
	shares of Stock sold J. V. Patton at			
	$ 8½ per share.		28050	
155	" Philadelphia Co. Stock			
	Apl 21, Cash Dividend # 18		66050	
168	" Philadelphia Co. Trustees' Certificates			
	Apl 21, Cash Dividend # 18		22000	
92	" Mrs Agnes L. King, Trust			
	Apl 26, Check received for her account			
	from Alex King & Co.,		2,90000	
93	" Mrs R. L. Begg, Trust			
	Apl 26, Cash received for her account			
	from Alex King & Co.		2,90000	
126	" A. Leggate			
	Apl 30. Cash received from John Walker			
	for six months interest & date 30th			
	less Income Tax 1.50		2850	
4	" Carnegie Bros & Co., Limited, Stock			
	Apl 30, Dividend # 32. of 25 %		10,40000	111,55930

April 30th, 1887.

Sundry a/cs

200/201 To Carnegie Bros & Co., Limited, Open,

172 Charity and Gift

Apl 5, Donation to Andrew Carnegie.
Dir. No 325 Brotherhood of
Locomotive Engineers 1,00000

" 22. Paid A. Carnegie's drafts as follows.
#4 dated Apl 18/87 favor G.W. attenton
Prest. for 50000

" 22, #6 dated Apl 18/87 favor D.W.24. Cerar for 50000

" 23, #10 " " 20/87 favor Julian
Hawthorn & Hyde for 25000

" 25, #1 " Apl 17/87 favor R.W. Gilder
(Whitman) for 35000

201 = " 27 #5 " Apl 19/87 favor Mme Botta 100000

189 Andrew Carnegie, Personal

Apl 27 Paid a/d #11 dated Apl 25th
" favor Oelrichs & Co, for passages
to Southampton 72000

" 27 a/d #14 favor John D. Champlin Jr 25000

161 Mrs Jennie Brown Trust

Apl 27 Paid A. Carnegie's a/d #9
dated Apl 20 to her order for 50000

44 George Lauder, Sr, Trust.

Apl 11, Remitted him a/d draft on
London for £100 stg on account
of July interest as requested by him
in his letter of 23d March. Ex 489/2 48950

142 George Lauder, Sr, Open

Apl 11 Remitted him a/d draft on
London for £150 stg as requested
in his letter of 25 March. Ex 489/2 73425

178 Miss Louise Whitfield, Trust

Apl 18. Draft on N.Y. remitted her 150000

" 25. " " " " Estelle
Whitfield as per L.W.'s instructions
being balance in full due L. Whitfield 179755 9,89130

30th

Sundry a/cs

226 To Dividend,

4 Carnegie Bros & Co., Limited, Stock Dividend #32 10400000

155 Philadelphia Co., Stock, " #18 66650

168 Philadelphia Co., Trustees' Certificates, " #18 22000 10488050

30th

Sundry a/cs

208 To Interest & Exchange

211 John P. O'Neill Six mos interest @ 5% to Mch 1/87 30000

132 Carnegie Co- Operative Assn Loan Six months interest
to April 1st @ 6% 12000 42000

April 30th 1887

Sundry a/cs

208 To Interest and Exchange

126 A. Leggate, Six months interest @ 6% to Apl 30 = $30.00
Less Tax on same 1.50 — 28.50

63 Hudson Henry, One years interest on note for $2147.89 to April 1st = 150.35, Old note due April 1/4 87 returned and new note for principal + interest 2295.23 given due April 1/4 1888. — 150.35 — 178.85

30th.

189 Andrew Carnegie, Personal

195 To John J. Hammer, Trust

April 1st Transferring from former to latter a/c $1350 — as per A. Carnegie's instructions — 1,350.00

Aug 28/86 Per Carnegie received from J.J.H. $550 — of which merely $250 — was credited Oct 11/86 balance is now credited to J.J.H. — 300.00 — 1650.00

30th.

208 Interest and Exchange

To Sundry a/cs

195 To John J. Hammer, Trust

Adjusting interest due on $550 deposited Aug 28/86 on which interest was allowed on $250 from October 11th 1886.

Interest on $550 from Aug 28/86 to Dec. 31/86, 4 mos = do @ 6% = $11.28

Less interest already credited = 2.96

Interest now credited as of Jany 1st — 8.32

178 " Innes Louise Whitfield Trust

April 25/87 Interest due on a/c from Jany 1st 1887 = 115 da @ 6% say 337.30

Less interest on cash paid her " 37.75 — 299.55 — 307.87

30th.

175 Office Expenses

222 To Petty Cash

April 1. Petty Items paid by C. H. Odell during March 1887 as per statement. — 4.11

" 30, Paid during April 1887, as per check. — 1.25 — 5.36

30th.

213 Pitts burgh Painesville & Fairport R.R. Co. Stock — 336.41.09

213 To Pitts burgh, Painesville & Fairport Construction. — 336.41.09

Transferring amount subscribed to Feby 2/87 for which 116 shares of stock have been received which cost $28.83 per share of par value $100.00

April 30th 1897

5	Carnegie Bros & Co., Limited, Stock, Special		933333	
226	To Dividend			933333
	Dividend #34 of 4 %, debited Special Stock A/c.			
	30th.			
248	Wife's Marriage Settlement		33400000	
166	To Carnegie, Phipps & Co., Ltd., Spec. April 21, This amount transferred by order of Andrew Carnegie & Louise Whitfield's name on books of C. P. & Co. Ltd., who are to remit her interest on same as she may direct.			33400000

May 17th, 1887

231	Residence in New York City.		100,00000	
181	To United States & Brazil Mail S.S. Bonds			100,00000
	House #5 West 51st Street, New York City was purchased by Andrew Carnegie from C.P. Huntington as a wedding present to Mrs Louise Carnegie, part of the consideration of the sale of same was the transfer of 100 U.S & Brazil Mail S.S. Co. Bonds at par & C.P. Huntington, in lieu of $100000 in cash, Deed for this House made to Mrs Louise Carnegie,			
	31st.			
189	Andrew Carnegie, Personal		30000	
216	To James H. Bridge,			30000
	Transferring amount due for May wages			
	31st.			
175	Office Expenses		16666	
97	To Chas. T. O. Mackie,			16666
	Transferring amount due for May wages.			
	31st			
193	Stable		6000	
82	To John O'Hara.			6000
	Transferring amount due for May wages			
	31st			
208	Interest and Exchange			
	To Sundry a/cs.			
55	to Misses H & H. T. Beattie, Trust.			
	One mos interest to date on $132.57 (interest due)		110	
61	" John D. Crampsie Jr.			
	Five months interest to date on $8,200 @ 6%		20500	
122	" Mrs Janet Robertson, Trust			
	One mos interest to date on $152.54 (Interest due)		116	
179	" Mrs Fanny D. Whitfield, Trust,			
	Six months interest to date on $6500 @ 6%		19500	40226
	31st.			
201	Carnegie Bros & Co, Limited, Open,			
	To Sundry a/cs.			
19	to Western Car Co, Stock,			
	May 3, Dividend,		11000	
47	" Mrs M. Carnegie's, Western Car Co., Stock			
	May 3, Dividend,		6250	
37	" Bills Receivable			
	May 7. 183 days interest to date on note of			
	Hartman Steel Co, 2d for $15,000		48750	
155	" Philadelphia Co., Stock			
	May 21, Dividend #19		66050	
168	" Philadelphia Co., Trustees' Certificates			
	May 21, Dividend #19		22000	151050

May 31st, 1887.

201	Carnegie Bros & Co., Limited, Open	150000	
70	To R. P. Rivin		150000
	May 28th Cash in full for six months interest on loan,		
	31st		
	Sundry A/cs		
201	To Carnegie Bros & Co., Limited, Open,		
172	Charity and Gift		
	May 4th Paid A. Carnegie's A/c # 15 dated April 22d favor Wm. Thos. H. Hyde.	40000	
	" 10th Subscription to Pittsburgh Hospital for children	50000	
189	Andrew Carnegie, Personal		
	May 5th Paid A. Carnegie's A/c # 13 dated April 22d favor Chas. H. Eaton,	50000	
231	Residence in New York City		
	May 26 Cash paid C. P. Huntington on account	590,000	
216	James N. Bridge		
	May 28th Cash remitted Rivin as instructed in his letter of May 21st.	180000	532,0000
	31st		
175	Office Expenses		
222	To Petty Cash		
	Transferring following amounts paid by C. H. Odell from Petty Cash Fund,		
	May 7th American Dist Tel Co.,	144	
	" 10 D. A. Manson for Boxes for Papers	180	324
	31st		
	Sundry A/cs		
226	To Dividend,		
19	Western Car Co., Stock	11000	
155	Philadelphia Co., Stock	66050	
168	Philadelphia Co., Trustees' Certificates	22000	99050
	31st		
	Sundry A/cs		
208	To Interest & Exchange		
37	Bills Receivable		
	May 7, 183 ds interest to date on Hartman Steel Co Ltd's note for £ 15,000 ~	45750	
70	R. P. Rivin,		
	May 28 Six months interest on loan to June 1/87	15000	60750

June 30th 1887

189	Andrew Carnegie, Personal		30000	
216	To James H. Bridge,			30000
	Trans ferring amount due for June services.			
	30th			
175	Office Expenses		16666	
97	To Chas. J. O. Brackie,			16666
	Trans ferring amount due for June wages.			
	30th			
193	Stable,		6000	
82	To John O'Hara,			6000
	Trans ferring amount due for June wages.			
	30th			
	Sundries			
166	To Carnegie, Phipps & Co., Limited, Open			
44	George Lauder, Sr, Trust			
	Draft on London for £2005 8s 9d in full for six months interest to date. Exch @ 488½		97100	
48	Mr & Mrs John Henderson, Trust,			
	Draft on London favor of Geo. Lauder for £10 stg in full for six mos interest.		4855	
162	Mrs Kennedy Schoen & George Lauder Sr,			
	Draft on London sent George Lauder for £62 10/- in full for six months interest.		30344	
163	J. Lee, Schoen & George Lauder Sr,			
	Draft on London sent George Lauder for £50 stg in full for six months interest.		24275	
172	Charity and Gift			
	Draft on London favor Mrs Ella Henderson			
	for £15 stg, regular semi-annual allowance,		7283	
	Mrs Callie R. Vandevort quarterly allowance		37500	
	H. H. Holmes, " "		37500	238857
	30th			
201	Carnegie Bros & Co., Limited, Open			
	To Sundry a/cs.			
65	to Charles Ellis			
	June 1st, Cash for interest on $500 Loan.		9000	
30	" New York Consol Co, Limited,			
	June 8. Proceeds sale of 1 shares of stock		12500	
189	" Andrew Carnegie, Personal			
	June 18. Refund of amount over paid Dp T.			
	I. Dennis on 14th inst., as their bills were			
	paid Jany 12th		32980	
155	" Philadelphia Co., Stock			
	June 21, Dividend #20 of 1%		66050	
168	" Philadelphia Co., Trustees' Certificates			
	June 21, Dividend #20 of 1%		22000	
4	" Carnegie Bros & Co., Limited, Stock			
	June 30 Dividend #33 of 2%.		52,000000	53,425 30

June 30th, 1887.

201 Carnegie Bros & Co. Limited. Open. $8,807.63

208 To Interest and Exchange
Interest on their Open a/c to date
as per their statement rendered
June 30th 1887.
Credits on their books $16,300.03
Less Debits " " " $10,492.40 6.- $8,807.63

30th.

Sundry a/cs
201 To Carnegie Bros & Co. Limited, Open

189 Andrew Carnegie, Personal
June 14. Dr Fred L. Dennis for following
services and advances.
Prof services to Miss Lauder $80.00
Dr Garmany's services to A.C. 1895.00
Boxing & shipping pictures 33.95
Crayons of Mrs Lauder & of
Mr T. M. Carnegie 104.00
Examination of urine 10.00
Sundry bills 329.80
Moving personal effects 26.00 2478.75

193 Stable
June 14 Dr Fred L. Dennis for following
advances.
Freight & expenses transportation of
Horses to Long Branch $17.50
Freight &c on carriages to L.B. 12.00
E. O. Woolley for board & care
of Horses from Jany 13 to July
13/87 at Long Branch 300.00
Expressage on carriages &
moved to Dr Dennis' stable 20.00
Insurance on carriages & &
horses 20.00 369.50

57 Mrs Nancy Bradley, Trust
June 14. Draft for six months interest
to June 15th 175.00

56 Mrs M. J. Fuller, Trust
June 14 Draft for six months interest
to June 15th 105.00

82 John O'Hara
June 14 Draft sent Mrs O'Hara as
requested by her. 50.00

489 "Triumphant Democracy"
June 14th 4/d draft on London for £165 7/9
sent J. J. Goldston for following
Gilbert & Rivington's bill March 1/87 £145 7/9 711.17
J. J. Goldston for his own expenses £20 98.00 3,985.42
Exchange at 4.90.

June 30th 1887

175	Office Expenses			
222	To Petty Cash			
	Transferring following amounts paid by C.A. Odell from Letter B folio 9/c.			
	June 1st Expressage.		95	
	" 9th Cable & A. Carnegie.		144	239
208	Interest and Exchange.			
	To Sundry a/cs.			
44	to George Lauder, Sr, Trust			
	June 30. Six months interest on Trust funds		97100	
45	" Thomas Morrison, Trust			
	June 30, Six mos interest on Trust funds to date @ 6%.	$514.50		
	Less error in previous interest see Statement Book B folio $271.	31.66	48284	
48	" Mrs. John Henderson, Trust			
	June 30 Six mos interest to date on Trust funds.		4855	
52	" Mrs L. V. Hamlin, Trust			
	June 30, Six mos interest to date on Trust funds @ 7%.	$250.11		
	Less interest due on remittances	85.26	16552	
53	" Miss Jiminez, Trust			
	June 30. Adjusting interest due her by funds to Jany 1st 87, omitted @ 10% see Statement Book B folio $270.		42027	
54	" Mrs Amelia R. Hill, Trust			
	June 30 Six mos interest to date on Trust funds		29883	
56	" Mrs M. J. Fuller, Trust			
	June 30, Six mos interest to date on Trust funds @ 7%		10500	
57	" Mrs Nancy Bradley, Trust			
	June 30, Six mos interest to date on Trust funds @ 7%		17500	
60	" Miss Mary E. Brown, Trust			
	June 30, Six mos interest to date on Trust funds @ 5%		4000	
82	" John O'Hara			
	June 30. Interest to date on credits @ 7%	$82.02		
	Less " " " " " "7"	5.27	7605	
131	" Miss Elizabeth Hamlin, Trust			
	June 30, Six mos interest to date on Trust a/c @ 7%	183.04		
	Less Interest on remittances see Statement Book B folio $266	4.18	17886	
151	" Allan Jennett, Trust			
	June 30, Six mos interest to date on Trust a/c @ 6%		13055	
162	" Mrs Kennedy a/c Loan to George Lauder, Sr			
	June 30 Six mos interest to date on Loan £62 10/-		30344	
163	" J. Lee a/c Loan to George Lauder, Sr			
	June 30 Six mos interest to date on Loan £50 7/-		24275	
	Amount forward.			363866

June 30th 1887

208	Interest and Exchange.			
	To Sundry a/cs.			
195	to Amounts brought forward.		3,638 66	
	" John J. Hamm, Trust			
	June 30 Interest to date on credits @ 6%		37 59	
212	" Miss Mary Campbell Mackenzie			
	June 30 Interest to date on $800 say 6 mos 4 da @ 6%		24 53	
216	" James H. Bridge			
	June 30 Interest to date on credits @ 6% $ 1449			
	Less " " " " debits 6" 22 49		12 248	3,82326
	30th			
	Sundry a/cs			
208	To Interest and Exchange.			
65	Chas Ellis,			
	one year's ~~six months~~ interest @ 6% to April 1/87		9000	
166	Carnegie, Phipps & Co., Limited, Spec.			
	Interest to date on credits $ 10.547.73			
	Less " " " " debits. 3.967.96		6 54977	
488	Chas J. O. Mackie, Loan			
	Six months interest to date @ 6%.		4482	668459
	30th			
	Sundry a/cs			
226	To Dividend			
4	Carnegie Bros & Co., Limited, Stock		52,000000	
5	Carnegie Bros & Co., Limited, Stock Special		4,66667	
155	Philadelphia Co. Stock,		66050	
168	Philadelphia Co., Trustees' Certificates.		22000	57,54717
	30th			
134	Profit & Loss		600000	
77	To Bellevue Hospital Gift			6,00000
	Transferring donation to latter a/c			
	30th			
30	New York Concert Co., Limited, Stock		1300	
134	To Profit & Loss			1300
	Transferring Profit on sale of 7 shares of Stock to close accounts			
	30th			
45	Thomas Morrison, Trust		17,66466	
45	To Estate of Thos Morrison Deceased, Trust			1766466
	Transferring balance due former a/c to latter a/c as Mr Morrison is dead.			
	30th			
59	R. Anderson, Trust		4099	
208	To Interest and Exchange.			4099
	Interest on former a/c having been compounded by error, excess interest is transferred as of Jany 1st to Int & Ex a/c			

June 30th, 1887.

185	Cresson Estate, Property			
184	To Cresson Estate			
	Transferring amounts paid for property purchased at Cresson 1886 as follows.			
	July 6 Land purchased from Wm Linton		2,20000	
	" 6 " " " J. W. Dennison		5000	
	" 20 " " " Jos. Schumate		15000	
	" 20 " " " John Riffle		25000	
	" 20 " " " Kate Mc Colgan		50000	
	" 20 " " " John Stewart		10000	
	" 20 " " " Thos. H. Glass ✓		50000	
	Aug 3 " " " Geo Schandrew		52500	
	" 21 " " " Kinney heirs ✓		191675	
	" 17 " " " J. W. Dennison		175000	
	" 28 Thos. W. Glass for mineral right. ✓		20000	23,89175
	30th			
197	Cambria Co., Property		3,70000	
184	To Cresson Estate			3,70000
	Transferring amount paid Dr Deveran July 6/86 for property as the property purchased is not part of Estate but was ~~given~~ amount in property near Cresson			
	30th			
184	Cresson Estate		2350 00	
189	To Andrew Carnegie, Personal			235000
	Transferring amounts handed Wm Linton by Mr Carnegie, which had been charged the latters account ($2200- of this was paid Linton for his own property)			
	30th			
172	Charity and Gift		25000	
189	To Andrew Carnegie, Personal			25000
	May 27/d Favor John S. Crampbell Jr was handed to George Gunton by Mr Crampbell at Mr Carnegie request as a present Amount is therefor transferred from latter to former a/c.			
	30th			
215	Riddle and Knox Association, Ltd. Preference Stock		35,96400	
214	To Riddle and Knox Assn Ltd Ordin. Stock			35,96400
	74 shares of Ordinary Stock having been exchanged by Company for 74 Preference Shares Certs was issued for same.			

June 30th, 1887.

498	William Linton		150000	
189		To Andrew Carnegie, Personal.		150000
		For July 1886 Mr Carnegie sent W.L. £1500 – taking a mortgage on his property at Dunmurk for same at 5 years and @ 5%. Interest payments to be adjusted between A.C. & W.L.		
		30th		
184	Cresson Estate		50000	
498		To William Linton		50000
		December 1886 Mr Carnegie wrote W. Linton that he had cancelled £500 of the mortgage, in lieu of sending him cash for his services on the Cresson Estate.		
		30th		
97	Chas. J. O. Mackie		4482	
488		To Chas. J. O. Mackie, Loan		4482
		Transferring amount to cover six months interest on Loan to date.		
		30th		
208	Interest and Exchange			
5		To Carnegie Bros & Co., Limited Stock Special		
		Transferring amount due for interest as follows:		
		Six mos to May 1st on $429,333.34 = $12,880.00		
		Two mos " July 1st " 12,880.00 = 128.00		
		Less $13,008.50		
		Six mos to July 1st on 18,666.67 = 560.00		
		Two " " " 1st " 9,333.33 = 93.33	653.33	
		Balance of interest due	12,355.47	12,355.47
		30th		
78	George Lauder Jr. & Co		7,116.58	
208		To Interest and Exchange		7,116.58
		For six months interest from Nov 1, 1886 to May 1st 1887 on G.L.'s notes for $237,219.34 @ 6%		

July 31st 1887

175	Office Expenses		16666	
97		To Chas. T. O. Mackie		16666
		Transferring amount due for July salary.		
		31st		
193	Stable		6000	
82		To John O'Hara		6000
		Transferring amount due for July salary		
		31st		
189	Andrew Carnegie, Personal		30000	
216		To James H. Bridge.		30000
		Transferring amount due for July salary		
		31st.		
201	Carnegie Bros & Co., Limited, Open			
		To Sundry A/cs.		
37	Dr. Bills Receivable			
		July 1. For six months interest on 6 notes of H. D. W. Loomis & June 27, 1887 amounting to $6000.00	18000	
62	Dr. Alexander Peirce			
		July 1 For six months interest on $10000 Loan from July 1 1887 to June 30, 1887	30000	
		" 18, For interest on note of A. Peirce & Co. for 126 ds on $5000.00.	10500	
197	Dr. Atlas Works, Limited, Mortgage,			
		July 1, For six months interest on notes of Scaife W. & F. Co. ~~July~~ $3.875.00 from July 1, 1887 to June 30th 1887,	41625	
		" 5, For accrued interest on note of Scaife W. & F. Co. said July 5th for $4.625 for 6 mos & 3 days.	14106	
223	Dr. Pittsburgh, Painesville & Fairport Ry Co, Bonds			
		July 5 For 17 coupons from Bonds of $469 to 485 @ $25	42500	
199	Dr. Pittsburgh, Painesville & Fairport Ry Co., Interest			
		July 8 For 50 coupons from Bonds of P. P. & F. Ry held by collateral by Platt & Woodward on A. C.'s note of $24,898.22. The ~~said~~ dividends are to be in Trust till all notes of P. P. & F. Ry Syndicate are settled when accts will be adjusted.	125000	
52	Dr. Miss L. V. Hamlin Trust			
		July 11 For New York draft for balance of Interest due her July 1st which she returns. Interest on same to be allowed from July 1st, 1887	16552	
		Amount carried forward	298283	

July 31st, 1887

201	Carnegie Bros & Co., Limited, Open to Sundry a/cs.			
	Amount brought forward.		2,98283	
62	To Alexander King			
	July 18 For note of Alex. King & Co @ 4 mos discounted as of this date by C. B & Co		500000	
155	" Philadelphia Co., Stock			
	July 21, For cash dividend #21		66050	
168	" Philadelphia Co., Trustees' Certificates			
	July 21, For cash dividend #21		22000	
72	" Robert Allan			
	July 26, For one years interest to Feby 20/87 when it was paid S.E. Moore,		37175	9,23508
	31st			
	Sundry a/cs			
206	To Carnegie Bros & Co., Limited Open			
62	Alex. King			
	July 18 For draft remitted Alex King & Co covering their note favor A.E. due July 20/87 same having been renewed		500000	
162	Mrs Kennedy a/c Loan to George Lauder			
	July 28 For draft on The Alliance Bank Limited, London, & order G. Lauder covering £2500 0/g due Mrs Kennedy and 3 mos interest on same £31-5-0 Draft for £2531. 5/0 @ 485/4		1228289	
208	Interest and Exchange			
	July 1, Transferring error in calculation of interest on Dividend of C. P & Co Ltd and Cash Capital subscribed, Interest should have been allowed as from Janry 1/87 instead of Feby 11th/87. I.& E. is therefore charged with difference, as follows:-			
	For 6 mos interest on Cap! $268.000 = 8040.00			
	Less 6 — do — Div. 134.000 = 4020.00			
	Difference, 4020.00			
	Interest already charged			
	On $268.000 @ 4 m 17 d = 6119.37			
	Less " 134.000 " 4 " 16 " 3037.34	2.082.03		
	Amount now transferred		93797	1822086
	31st			
	Sundry a/cs			
226	To Dividend			
168	Philadelphia Co., Trustees Certificates		22000	
155	Philadelphia Co., Stock.		66050	88050

July 31st, 1887.

Sundry a/cs
208 To Interest and Exchange

37 Bills Receivable
July 1, For six mos interest to June 30/87
on notes of W. D.W. Loomis $6000.00 — 18000

62 Alex King,
July 1 For six mos interest to June 30/87
on loan $10000 — 30000
" 18 For 126 ds interest on note A, Krebs,
dated July 18 for $5,000 — 10500

197 Atlas Works, Limited, Mortgage,
July 1 For six months interest to June 30/87
on notes of Scaife Mof. Co for 13825.00 — 41625
" 18 For six months & 3 days interest to date
on note of Scaife, Mof. Co for $4625 — 14106

72 Robert Allen,
July 21 Trans ferring the following amount
to adjust his account to Feby 20/87.
For balance due Feby 20/85 as per suit $5,300.00
Less Cash received Feby 20/85 1.000.00
Balance due, 4.300.00
Feby 20/86 For 1 year's interest 258.00
4558.00
Less Cash as of Feby 20/86 900.00
3658.00
Feby 20/87 For 1 year's interest 219.48
3877.48
Less
Cash as of Mch 1/86 100.00
Suit on same to Feby 20/87 8.52
Cash as of Feby 20/87 371.96 477.48
Balance due, 3,400.00
Amount transferred to adjust a/c to
Feby 20/87 interest paid to that date — 77175 — 1,91406

31st

223 Pitts burgh, Paines ville & Fairport Ry Co., Bonds — 42500
226 To Dividend — 42500

31st

162 Mrs Kennedy a/c Loan to George Lauder Sr. — 1875
138 To Profit and Loss — 1875
Trans ferring balance on Exchange
to close a/c.

31st

208 Interest & Exchange — 15164
162 To Mrs Kennedy a/c loan to G. Lauder — 15164
For three months interest £31 5/0 @ 486 1/4

August 31st, 1887.

175	Office Expenses		16666	
97	To Chas. T. O. Mackie			16666
	Transferring amount due for August services			
	31 Oct.			
189	Andrew Carnegie, Personal		30000	
216	To James H. Bridge			30000
	Transferring amount due for August services			
	31 Oct.			
193	Stable		6000	
232	To John O'Hara			6000
	Transferring amount due for August services.			
	31 Oct.			
201	Carnegie Bros & Co, Limited, Open			
	To Sundry Accts.			
19	" Western Car Co, Stock			
	Aug 2d Dividend		11000	
47	" Wm. M. Carnegie's Western Car Co, Stock			
	Aug 2d Dividend		6250	
24	" Allegheny Valley R.R. Co, Funded Debt Bonds,			
	Aug 8. Cash due on coupons #10 Oct 79 to			
	#19 April 1884		96500	
62	" Alex. King			
	Aug 17 Interest on note due Aug 17/80 125 days		10417	
	" 18. Cash for new note date Aug 18/87			
	@ 4 mos, Same being discounted at face		5,00000	
155	" Philadelphia Co, Stock			
	Aug 22. Dividend #22		66050	
168	" Philadelphia Co, Trustees Certificates			
	Aug 22. Dividend #22		22000	
21	" Keokuk & Hamilton Bridge Co, Bonds			
	Aug 25 Cash on 5 coupons due Oct 79 #21		161550	
22	" Keokuk & Hamilton Bridge Co, Coupons.			
	Aug 25 Cash on 5 27 coupons #21 due.			
	Oct 1879 being half payment on same			
	say 27 coupons @ $20.00		54000	9,27767
	31 Oct.			
	Sundry Accts			
201	To Carnegie Bros & Co, Limited, Open.			
231	Residence in New York City.			
	July 1 For amount paid Carnegie Phipps & Co			
	Limited, reimbursing them for draft			
	sent C. P. Huntington for balance			
	due on New York House. June 13/87		45,38883	
208	Interest and Exchange			
	July 1. For 18 days interest paid C. P. & Co Ld			
	on said advance.		13617	45,52500
	The above entries have been entered as of			
	June 30th on books C. P. & Co Ld.			

August 31st, 1887.

Sundry a/cs

201 To Carnegie Bros & Co Limited, Cr.

213 Pitts'burgh, Painesville and Fairport Ry Co., Construction.

Aug 6 For 20% on note of P.P.&F. Ry Co. due Aug 5th, 1887. Note is for 24,895.29
Accrued interest 758.39
$25,656.68
20% is however paid on face of 1st note $31,122.86 with interest paid in full. = 6982.97
Balance due being $18.673 1/2 for which a new note is given.

62 Alex. Knig.

Aug 18. In full for note of A. Knig & Co due Aug 17/20, 1887, which note is taken up by A.C. and a new one for same amount at 4 mos given him. 5000.00

172 Charity and Gift

Aug 19. H. Watts & Co's bill for donation of books to Pitts'burgh, Lodge No 20 A.O.U.W. of Pa. 100.00 12,082.97

31st

172 Charity and Gift

21 To Keokuk & Hamilton Bridge Co., Bonds

Aug 25. In accordance with Wm A. Carnegie's instruction Thos. Gilman Treas K.&H. Br Co made the following payments and deducted same from proceeds K.&H. Br Co Coupons paid Aug 25th 1887.

Decem. 20th 1886. Miss J. Johns 1/2 yearly allowance 600.00
June 23d 1887. " " 600.00
Decem 22d 1886, Draft £100 stg sent Robert Gellatly Exch @ 4.84 1/2 4845.0 1684.50

31st

Sundry a/cs

24 To Alleghenny Valley R.R. Co Funded Debt Bonds

Aug 8 For the following bonds and scrip received on coupons of A.V.R.R. Co F.D. Bonds as part payment of same from Oct 1, 1879 to April 1st, 1884 inclusive.

Amount due on coupons $3500.00
Less Cash received on same 965.00
Balance in Bonds & Scrip. $2535.00

234 Alleghenny Valley R.R. Co. Income Bonds

Aug 8 For 5 Bonds of $500 each Nos 11331 to 11335 2500.00

235 Alleghenny Valley R.R. Co., Scrip.

Aug 8. For Scrip Certificate No 9038 fol 35.00 2535.00

August 31st, 1887.

	Sundry a/cs		
226	To Dividends		
19	Western Car Co., Stock	11000	
21	Keokuk & Hamilton Bridge Co, Bonds.	33000	
24	Allegheny Valley R.R Co., Funded Debt Bonds	350000	
155	Philadelphia Co., Stock	66050	
168	Philadelphia Co., Trustees Certificates	22000	719050
	31st		
62	Alex King	10417	
208	To Interest and Exchange		10417
	Aug 15 For 125 ds interest on his note due Dec 21/87		

September 30th, 1887.

175	Office Expenses		16666	
97	To Chas. T. O. Machin			16666
	Salary for September services.			
	30th.			
190	Andrew Carnegie, Personal		30000	
216	To Jas. H. Bridge			30000
	Salary for September services.			
	30th.			
192	Stable		6000	
232	To John O'Hara			6000
	Salary for September services.			
	30th.			
	Sundries			
166	To Carnegie Phipps & Co., Ltd., Open.			
172	Charity and Gift			
	Sept 30. Mrs C. Vanderbilt quarterly allowance		37500	
	" 30 H. H. Holmes, " "		37500	
50	Mrs Cath. Hogan, Trust			
	Six months interest to Nov 1, 1887		5000	
51	Mrs Anna Aitken, Trust			
	Six months interest to Oct 1, 1887		15250	
161	Mrs Jennie Brown, Trust			
	Six months interest to date		39192	134442
	30th.			
201	Carnegie Bros & Co., Limited, Open			
	To Sundries.			
17	To New York & Cleveland Gas Coal Co., Stock			
	Sept 3. Dividend #20.		196950	
126	" A. Leggate			
	Sept 6. Interest on loan, pcl per J. Walker		12500	
211	" John P. O'Neill			
	Sept 20 Six mos interest on mortgage		30000	
155	" Philadelphia Co., Stock.			
	Sept 26 Dividend #23		66050	
168	" Philadelphia Co., Trustees' Certfs			
	Sept 26. Dividend #23		22000	
132	" Carnegie Co-operative Association, Loan			
	Sept 28 Cash on a/c Principal	$1000.00		
	" 28 Six months interest	120.00	112000	439500
	30th			
	Sundry a/cs			
201	To Carnegie Bros & Co., Limited, Open,			
148	Carnegie Library, Allegheny			
	Sept 3. Paid John Walker, Treas for use of Committee		100000	
216	James H. Bridge			
	Sept 5 Draft on N. Y. per his request		300000	
	22, Draft on N. Y. per his request,		100000	400000

September 30, 1887

208 Interest and Exchange
To Sundry a/cs
50 " Mrs C. Hogan, Trust
Six months interest to date 5000
51 " Mrs A. Aitken, Trust,
Six months interest to date 15250
161 " Mrs Jennie Browne, Trust
Six months interest to date on 13500 = 405 00
Less interest on $500 from Apl 27 = 13 08
39192. 59442

30th.

Sundry a/cs
208 To Interest and Exchange
126 A. Leggate,
Sept 6. Six mos interest on loan, 12500
211 J. P. O'Neill,
Sept 10, Six mos interest on mortgage, 30000
132 Carnegie Co-operative Assn, Loan
Six mos interest to date on $4000 00 12000 54500

30th

Sundry a/cs
226 To Dividend.
17 New York Cleveland Gas Coal Co, Stock, 196950
155 Philadelphia Co, Stock, 66050
168 Philadelphia Co, Trustees' Certificates 22000 285000

30th

208 Interest and Exchange, 12500
126 To A. Leggate 12500
Sept 30. Amount paid Sept 6th
was on a/c principal and int. is
therefore debited to Trans for Interest
credit of that date

30th

167 Carnegie Phipps & Co., Limited, Pgh
208 To Interest and Exchange.
For interest on sundry notes as follows.
June 1, S. E. Moore's note for $3,879 16 paid
as of this date with 17 mos interest 77623
July 1, C. F. Forster's note for $3666. 66 paid
as of this date with 18 mos interest 34000
July 1, H. H. Black burn's note for $3.666 66
paid as of this date with 18 mos interest. 34000
July 1. H. P. Smith's note for $7333 33 paid
as of this date with 18 mos interest. 68000
July 1. J. H. Simpson 18 mos interest to
date on note for $7333 33 68000
July 1. E. A. Maclum's note for $22.000 paid
as of this date with 18 mos interest 203999
Adjusting interest due on above from
C. P & Co 2d and entered on folio 1143 7920 493542

September 30th, 1887.

138	John S. Wilson,		1,800 00	
167	To Carnegie, Phipps & Co., Ltd. Open Sept 1, For six months interest on $60,000 Cr to date.			1,800 00
	30th			
236	Mt Pleasant Water Co. Stock			
	To Sundry a/cs.			
8	To H.C. Frick Coke Co., Stock			
	July 31. H.C. Frick Coke Co. transferred & A.C. $24,929.09 in capital Stock of M't P. W. Co., in lieu of dividend		24,929 09	
201	" Carnegie Bros & Co., Limited. Open.			
	July 31. Purchase from sundry parties of $70 Cr of Mt P. W. Co. Stock to make up an even 500 shares of $50 Cr for which certificate is issued.		70 91	25,000 00
	30th			
	Sundry a/cs			
3	To Taxes Current			
	For these amounts transferred from latter to former a/cs for increased value of former as of August 31, 1887 being their book values as of that date.			
8	H.C. Frick Coke Co., Stock			
	13711 shares at $74.29 being an increase of $8.57		116,792 79	
11	Youghiogheny Northern Ry Co., Stock,			
	2109 shares at $52 Cr being an increase of $2 Cr		5,061 60	
12	Youghiogheny Water Co., Stock			
	256½ shares at $112.80 being an increase of $10.80		3,283 20	
220	Union Supply Co., Limited, Surplus			
	$17,020, at 3.78 being an increase of $1.78		13,275 60	
236	Mt Pleasant Water Co., Stock,			
	500 shares at $52.59 being an increase of $2.59		1,295 00	139,708 19
	30th			
	Sundry a/cs			
232	To John O'Hara			
193	Stable			
	John O'Hara's salary having been raised from $60 - to $70 - per month from Jany 1, 1887 his account is now credited with increased for 9 mos.		90 00	
208	Interest and Exchange			
	Interest due J. O'Hara on increased wages to July 1 Cr.		1 05	91 05

September 30th 1887

208	Interest and Exchange		1800 00	
138		To John T. Wilson		1800 00
		Sept 1 Six mos interest & date on his a/c.		

October 1887.

Oct 5	208	Interest and Exchange			
	216	To J. H. Bridge			
		For interest on credits from July 1 5% p/a			
		to date £59.16			
		Less interest on debits for same time 14.81		44 35	4435
		31 Oct			
	208	Interest and Exchange			
		To Sundry a/cs.			
	55	" Messrs J & H. J. Martin, Trust		132 87	
		For six months interest to date			
	92	" Mrs Agnes S. Craig, Trust		88 93	
		For six mos and four days interest @ 5%			
		to Nov 1/87			
	93	" Mrs R. S. Begg, Trust		88 93	
		For six mos and four days interest @ 5%			
		to Nov 1/87			
	122	" Mrs Janet Robertson, Trust		152 54	
		For six months interest to date.			463 27
		31 Oct			
	175	Office Expenses		166 70	
	97	To Chas. J. O. Mackie			166 70
		For salary for October services.			
		31 Oct			
	190	Andrew Carnegie, Personal,		300 00	
	216	To Jas. H. Bridge			3000 00
		For salary for October services.			
		31 Oct			
	193	Stable		70 00	
	233	To John O'Hara			70 00
		For salary for October services.			
		31 Oct			
		Sundry a/cs			
	222	To Petty Cash.			
	173	Charity and Gift			
		Aug 31. 1/2 months subscription to the Evening			
		Post for Mrs Whitfield		38	
	175	Office Expenses			
		Oct 17. Overdue postage		06	
	190	Andrew Carnegie, Personal.			
		Oct 7 & 10 Telegrams & expenses meeting Furnessia		385	429
		31 Oct.			
	159	Carnegie & Storey		3725 39	
	496	To Midland Iron Co., Open.			3725 39
		Sept 29/87 Spans pairing balance due on			
		Letter a/c to former as £766 10/10 was			
		not advanced Br. N. Assn. Co.			
		see J. Grahams letter of			

October 31st 1887

237	Saml Storey			34,020 00	
159		To Carnegie and Storey, Open			34020 00
		Sept 29, 1887. A. Carnegie settled all accounts with S. Storey for £7000 stg. on which 5% interest is to be paid each Apl 1st Oct 1. Principal within ten years. Secured by 70 shares of The Evening News & Hampshire Telegraph Co, £10 of £100 stg each Ex@ 4.86			
		31st			
134	Profit & Loss.			9,746 22	
159		To Carnegie and Storey, Open			9,746 22
		Trans ferring balance due on latter a/c & former & close C.st. Open			
		"			
186	Andrew Carnegie, "Personal"			1000000	
1		To Carnegie, Phipps & Co, Ltd. Open			
		For Mtg Aft in favor of Andrew Carnegie handed him Oct 26, 1887			1000000
		"			
	Sundry Accounts.				
		To Carnegie Bros & Co Ltd Open			104400
	Charity & Gifts,	For Paid and transfd to Credit of William Carnegie under authority of written order of Andrew Carnegie, dated Jan 1/87 by said William Carnegie transfd to Mrs William Carnegie Sept 12/87.		100000	
	Interest & Exchange				
		For Interest on Sams, Can 6 to Sept 30. - 9 Mos. 24 days, 2 6%		4400	
		Charged in C.P. Co, Ledger Book. Sept 30.			
		"			
	Carnegie Bros & Co Ltd "Open"			100075	
		To Sundry Accounts.			
155	Oct 26. Philada Co. Stock,	For Dividend # 24			66000
168	" Philada Co, Trust Certs.	" do # 24			22000
18	13. Columbia Gas Co	" do # 57			12700
		"			
	Sundry Accounts				
		To Carnegie Bros & Co, Ltd Open			48400
48	Oct 11 Carnegie Library, Allg.	For Amt paid John Walker Treas.		25000	
190	24. Andrew Carnegie, Personal.	For Cash handed Mrs Carnegie		20000	
		"			
206	Sundry Accounts	To Dividend,			100075
18	Columbia Gas Co,	For Dividend # 57.		12700	
155	Philada Co, Stock.	" " # 24.		6600	
168	Philada Co, Trust Certs	" # 24.		2200	

	Carnegie Bros & Co, Ltd. "Open"		
	To Sundry Accounts.	2,138.00	
	Philadelphia Company Stock		
Nov 26	For Dividend @ 25% 1900 (1321 Shares @ $60.00)		6605.00
	Philadelphia Co, Trustees Cr. to Co.		
Nov 26	For Dividend @ 25% 1900 (440 Shares @ $50.00)		220.00
	Western Car Co, Stock		
Nov 4	For Dividend 2% on 220 Shares,		110.00
	Mrs M. Carnegie, Western Car Stock		
Nov 4	For Dividend 2% on 125 Shares		62.50
	J. G. Anderson, Sundries		
Nov 4	For 8 sight Bills of Exchange on London, for £100, Sterling @ 4.80		480.00
	Bills Receivable		
Nov 15	For Telegraph on Hartman Steel Co, Ltd. Notes for 15,000.00, 182 days @ 6%		450.00
	A. Patterson		
Nov 28	For 6 Mos Subscription on Loan to Nov 30/98		15.00
	Sundry Accounts		1644917
	To Carnegie Bros & Co, Ltd "Open".		
	Andrew Carnegie, "Personal".		
Nov 12	For Sight Draft @ 16, paid, in favor of Fred Quarry.	5,000.00	
	Charity "Gift".		
Nov 4	For Draft in favor of Edith Seymour handed Mr Carnegie,	120000	
Nov 24	do. For am't paid Jett Brashear by order Mr Carnegie,	75000	
	Carnegie Free Library, Allegheny.		
Nov 9	For am't remitted Jno. Pinel, Comp. Edgemont & Co for work on Library,	160334	
	Carnegie Library, Braddock,		
Nov 11	For am't remitted Edgemont & Co, on order of James T. Steel, Architect, "Edgemont"	300000	
Nov 18	For am't paid Clarion Stone Co, on a/c materials furnished,	50000	
	Bills Rec'e Sinking		
Nov 15	For Proceeds of Note dated Nov 15/97 @ 24 Mos. 50,000.00 less discount on same, 1250 @ 6% 104.17	48,958.33	
	Carnegie Bros & Co, Ltd. "Open"	500000	
Nov 17	To Alex King		
	For Note of Alex King & Co, dated Nov 18/89 @ 4 Mos.		500000

November 20. 1887

174	Office Expenses		3886	
94	To Chas J. O. Mackie			
	For services from Nov 1 to 7. Inc 7/30 of 16666 = say			3886
186	Andrew Carnegie, "Grasmere",		30000	
216	To J. H. Bridge			
	For services rendered during Nov 87			30000
190	Stated,		7000	
232	To John O'Hara			
	For services rendered during Nov 87			7000
	Sundry Accounts			
226	To Dividend,			99057
19	Western Car Co Stock			
	Nov 4 For Div. of 2% on 220 Shares,		11000	
155	Philadelphia Co, Stock			
	Nov 26 For Div #25, 1% on 1321 Shares,		66057	
168	Philadelphia Co Trustees Certfs.			
	Nov 26. For Div #25 1% on 440 Shares,		22000	
	Sundry Accounts			
208	To Bills & Exchange,			60500
36	Bills Receivable,			
	Nov 6. For 182 days on time drafts on Harrison Stock Co'y Ltd Notes for $15000.00 @ 6%		45500	
70	R. P. Stevens			
	Nov 28. For 6 Mos Int on Loan ($3000.00) to Nov 30/87		15000	
62	Alex King		10417	
208	Nov 18. To Bills & Dis't.			
	For 125 Int on Notes dated Nov 18/87 24 Mos.			10417

December 31st 1887

140	Andrew Carnegie "Personal"	30000	
134	To J. H. Bridges,		
	For Services rendered during Dec. 87		30000
141	Stables,	7000	
231	To John O'Hara,		
	For Services rendered during Dec. 87		7000
140	Andrew Carnegie, "Personal"	1602	
122	To Petty Cash at Newyork,		
	For Distributions made by C.H. Odell from Oct 22 to Dec 31, per statement filed,		1602
102	Edgar Thomson Steel Co. Ltd. "Open"		
	To Dividend Account	632308	
62	Pittsburg, Penn.		
	Secy for Pittsburg Co, per Union Trust Co,		800000
62	Pittsburg, Penn.		
	Secy for Furnaces Homestead, Steel,		
	126 days @ 6%		10600
165	Philadelphia Co, Stock,		
	Dec 31. For Dividend 1/2 26, 1%		66050
168	Philadelphia Co, Pittsburg Certfs.		
	Dec 31. For Dividend 1/2 26, 1%		22000
96	Pittsburg Rock		
	Dec 28. For Balance Account Sales of 1200 Tons,		
	6 Mos @ 6% on 6000 ^{00}		180000
148	J. J. Hannauer, Cashier		
	Dec 29. For Interest received on bonds,		
	15 Days @ 6% Calendar		110000
4	Carnegie Bros & Co, Ltd. Stock,		
	Dec 31. For Dividend of 2%		200000
208	Sundries Exchange		
	Dec 31. For Interest on their Open Ac		
	for 6 Mos. ending Dec 31.		
	Carbon Canada, 6918.03		
	" " Bessie, 2782.80		396823

December 1901.

Carnegie Account

202	To Carnegie Bros & Co. A/c "Open"		8259774
498	Carnegie Free Library, Allegheny,		
	Dec 2. For amt. paid John Walker, Treas.	350000	
496	Edinburgh Library Gift.		
	Dec 5. For Dft. of City of Edinburgh dated Nov 22. drawn by Thos. Clark, Lord Provost & Robt. Adam, City Chamberlain, @ 1 days sight £5000/-	24365 50	
231	Residences in New York City,		
	Dec 6. For Dfts £21 & £22 drawn by Andrew Carnegie in favor Howard D. Crocker & Co.	189743	
173	Charity & Gift.		
	Dec 7. For Dft £20 in favor of James Chrystal.	10000	
190	Andrew Carnegie, Personal,		
	Dec 8. For Dft £23 in favor of Dr Dahlman for Horses,	100000	
192	Andrew Carnegie, Personal,		
	Dec 9. For Dft £24 in favor of Thos Morrison & Co,	13966	
173	Charity & Gift.		
	Dec 9. For London Dft in favor of Thos Morrison for Christmas Presents, (Letter of 4.6 13/4) £160/- @ 4.86	7900	
142	George Lauder & Co. "Open"		
	Dec 12. For this amount remitted him by London Dft (Doc 13 for 198) £160/- @ 4.86	7776	0
173	Charity & Gift.		
	Dec 12. For 3rd of 5 Contributions to (Educational Institutions & High Schools) remitted by London Dft. £100/- @ 4.86	4860	
497	J. S. Morgan & Co, London,		
	Dec 14. For this amount remitted to C. H. Odell, to purchase Exchange & forward J. S. M. & Co, in settlement of their A/c,	2360000	
497	J. S. Morgan & Co, London,		
	Dec 16. For this amount remitted to C. H. Odell, covering additional amount required to purchase Exchange in settlement of J. S. M. & Co, A/c,	307	
62	Hon. King,		
	Dec 19. For amt. remitted to Liverpool of Sterling & Co, Dft No 32, same having been returned, —	500000	
	Amt. carried forward	7288426	

December 1887.

Carnegie Accounts

To Carnegie Bros & Co. Ld "Open"

Brot Forward, 72884.26 8589774

193 Charity & Gift

Dec. 22. For Christmas Presents made to the following persons, by authority C.E. Letter 12/19.

To Miss Catherine Morgan, 30000

" Miss Anna Stiles, 30000

" Miss L. M. Morris, 25000

" Miss Anna McKenna. 15000

" Miss N. M. Morris, 15000

Dec. 30. For Sft 28 in favor of Symphony Society. 50000

Dec. 31 For Sft 26, in favor of Oratorio Society, 50000

195 Carnegie Library, Braddock,

Dec 31. For amounts paid the Library during the year 1887, & carried in this Book of C.B. & Co. Ld, now transferred, as follows:-

Paid during January 17.87

" " Feby. 96.27

" " March 8859.90

" " April 98.70

" " May 7.47

" " June 2436.8

" " July 669.79

" " Aug. 2861.26

" " Sept. 298.17

" " Octo. 1469.22

" " Nov. 1258.07

" " Dec. 36.15 10616.88

208 Charities & Exchange

Dec 31. For Salaries from Carnegie Library (Braddock) Pa, remitted on monthly balances, as above, = 2696.92

8589774 8589774

Dividends, &c.

	Sundry Accounts		
166	To Carnegie, Phipps & Co, Ld. "Open"		160488
44	George Lauder Jr, Trust		
	Dec 30. For balance of Interest due on Trust funds to Dec 31.		
	£100/- @ $4.88½	48850	
	- Our letter 1/1/91 - LB folio 208 -		
48	Mrs Mary Johnston Henderson, Trust		
	Dec 30. For 6 mos interest on Trust funds due at Dec 31. (remitted to Geo. Lauder Jr) £10/- @ $4.88½	4885	
163	J. Leed, Trust		
	Dec 30. For 6 mos interest on Trust funds due at Dec 31. (remitted to Geo. Lauder, Jr) £50/- @ $4.88½	24425	
173	Charity & Gift		
	Dec 30. For Quarterly remittance to Mrs. Holmes, (to Dec 31/87)	37500	
	" For Quarterly remittance to Mrs C.R. Vanderbeck (to Dec 31/87)	37500	
	" For Semi-annual remittance to Ella Henderson (to Dec 31/87) £15/- @ $4.88½	7328	
	Sundry Accounts		
226	To Dividend,		2850400
155	Philadelphia Co, Stock		
	Dec 24. For Div'd 26 - 1% on 1321 shares.	66050	
168	Philadelphia Co, Pittsburg Certfs.		
	Dec 24. For Div'd 26 - 1% on 220 shares.	22000	
4	Carnegie Bros & Co, Ld. Stock,		
	Dec 31. For Dividend of 2%,	2000000	
	Sundry Accounts		
208	To Sundries & Exchange,		2129303
62	Alex Nimo,		
	Dec 19. For Sundries from Alex Nimo & Co Statement		
	@ 4.86 from Dec 19/87 - 196 ds @ 6%	10500	
36	Bills Rec'd.		
	Dec 28. For Sundries from W.A.M. Commissaries		
	6 Mos @ 6% on 60000	18000	
166	Carnegie, Phipps & Co Ld. Open,		
	Dec 31. For Interest on Sundries from Sundry 1. to Dec 31, 1887.	181403	
488	C. F. J. Mackie Loan.		
	Dec 31. For Interest from Sundry 1. to Dec 31, '87 - 6 Mos @ 6%	4482	

December 31st 1857.

208	Sundries at Exchange To Sundry Accounts.	27405 76	
179	Mrs F.A. Whitford, Trust'y Dec 1 For 6 Mos Interest from Sundry to Dec 1. @ 6% on £6500.00		195 00
61	John S Champlin Jr. Trust'y Dec 1. For 6 Mos Interest from Sundry to Dec 1. @ 6% on £8200.00		246 00
46	Mrs M.J. Fessler, Trust'y Dec 15. For 6 Mos Interest from Sundry to Dec 15. @ 7% on £3000.00		105 00
87	Mrs N.C. Bradley, Trust'y Dec 15. For 6 Mos Interest from Sundry to Dec 15. @ 7% on £5000.00		175 00
151	Allan Tennant, Trust'y Dec 31. For 6 Mos Interest from Sundry to Dec 31. @ 6% on £4350.00		1305 00
60	Mary E. Brown, Trust'y Dec 31. For 6 Mos Interest from Sundry to Dec 31. @ 8% on £1000.00		4000
54	Amelia N. Hill, Trust'y Dec 31. For 6 Mos Interest from Sundry to Dec 31. @ 7% on £8397.97		2938 83
131	Elizabeth Hamlin, Trust'y Dec 31. For 6 Mos Interest from Sundry to Dec 31. per Statement		1770 01
52	Mrs L.V. Hamlin, Trust'y Dec 31. For 6 Mos Interest from Sundry to Dec 31 per Statement		1074 47
44	Geo Saunders Jr. Trust'y Dec 31. For 6 Mos Interest from Sundry to Dec 31 @ 12% = £200/- (Ad Sept 11 £100/- $489.50 " Dec 30 £100/- 488 50		978 00
48	Mr & Mrs John Henderson, Trust'y Dec 31. For 6 Mos Interest from Sundry to Dec 31 = £10/- @ 4.88½		48 85
163	J. Lee, Trust'y Dec 31. For 6 Mos Interest from Sundry to Dec 31. = £80/- @ 4.88½		244 25
5	Cunningham Bros & Co, Ld Stock Special. To Dividend.	46667	
226	Dec 31. For Dividend #34 of 2%,		46667

December 1889

208	Sterling Exchange,		
5	To Canada Bus. Co. Ld. Stock, Special A/c.		
	Dec 31. For Interest on A/c, as follows: —		
	6 Mos. from Apr. 30/89 to Oct 1/89 on $429333.34		
	Credit of Capital A/c ——	1288000	
	2 Mos. from Oct 1/89 to Dec 31/89 on $12.880.00		
	Interest for attendance at Annual Meeting Oct 1/89.	12880	
	6 Mos. from Oct 30/89 to Dec 31/89 on $18.000.00		
	accrued Interest unpaid.	39026	
		1339906	
	Less:- 6 Mos. from Oct 30/89 to Dec 31/89 on $33320.00 accrued Int'st Sterling Exchange 30/89.	99960	1239946
190	Sterling Exchange, Account,	1000000	
166	To Exchange, Chicago Co. A/c		
	Dec 2. For amount transferred to this Exchange A/c		1000000
	Dec 31 For amount transferred to this Exchange A/c		1000000
208	Sterling Exchange,		
	To Canada Bus. Co. A/c,	195990	
45	Chicago Mortgage Bonds, Dr.		
	Dec 31. For 6 Mos. Interest on $17.664.66 @ 6%		52994
53	Manufacturers Insurance, Dr.		
	Dec 31. For 1 Years Subscription on $1889.66 @ 10%		18897
58	Canadian Pacific, Dr.		
	Dec 31, For 1 Years Subscription on $33000.00 @ 6%		33000
59	Cumberland, Dr.		
	Dec 31, For 1 Years Subscription on $61310.46 @ 12%	76722	
	For Subscription to date, on $480.00 @ 8.96	4300	77822
198	Hudson Manufg. Dr.		
	Dec 31, For 6 Mos. Subscription on $1948.87 @ 6%	5847	
	For Subscription Dec 29 to date, on $1100.00 @ 6%	37	5884
232	John O'Connor,		
	Dec 31, For Subscription from Aug 1. to date @ 7% on		
	Subscription, 85.90		
	Interest, 1202 days Simple		7390
209	Sterling Exchange	2474	
212	To Manufacturers Insurance,		
	Dec 31, For 6 Mos. Subscription to date,		
	on $824.83 @ 6%		2474

December 1889.

Decem 31	Sundry Accounts			
499	To J. S. Morgan & Co,			408,145
	For the following Checks in favour of Sundry persons, drawn on J. S. M. & Co, by Andrew Carnegie, as per their Statement of Octo 14th, and charged to :—			
9	Andrew Carnegie, Personal,			
	8/20/89	M. C. Rittenhouse,	Benchmark Stock M.F.	100 - -
	24/	M. Saunders,	-	20 - -
	28/	W. Richardson,	Photos	12 5 -
	6/11/	M. C. Rittenhouse,	Benchmark Stock M.	125 -
	6/	Hotel Metropole,	Cash,	50 - -
	9/	M. Lander,	-	100 - -
	9/	S. Bowman,	Riding Stable	16.8 -
	10/	Lewis & Co,	-	2.18-6
	11/	J. White,	Dress,	16.18.6
	11/	Hotel Metropole,	-	47.8-4
	11/	B. Sharpe,	Barber,	2.5-0
	11/	M. Foley,	Bonnets,	8.8-0
	17/	Redfern & Co,	Coats,	14.10-0
	17/	J. White,	Dress,	23.12.6
	18/	Hotel Metropole,	-	46.3-2
	20/	Milnor & Son,	-	29.9-0
	20/	E. Carding,	Cloak	3.15.0
	23/	- Fisher,	Trunks,	12.9-6
	23/	Liberty & Co,	-	3.14-6
	24/	Hodges & Co,	Wines,	6.11-0
	23/	Hotel Metropole	-	83.10-2
	23/	do	Cash,	50.0-0
	23/	Intal. Trust. Store,	Saratoga Trk.	20.0-0
	28/	A. A. Smith & Co,	-	1150.0-0
	28/	A. Wolfe & Son,	-	43.3-0
	27/	Hobbs & Co,	Carriage,	27.15-3
	7/1/	Goudall & Co,	Rent,	408.17-4
	6/	R. Harrison,	-	200-0
	6/	W. R. Chappelow,	-	40.16-4
	6/	Scott Bros,	-	14.6-6
	6/	M. Lander,	-	100.0-0
	7/	do	Mrs Carnegie,	500.0-0
	11/	C. G. Gibson,	-	13.5-0
	26/	H. Ferris & Co,	Clothes,	6.7.2-0
	27/	H. Milnor	-	50-0
	27/	Bowers & Marsham,	Shoes,	9.2-0
	28/	J. Howard & Co,	Chains,	1100-0
	30/	Hodges & Co,	Wines,	7.4-0
	31/11/	R. G. Dun & Co,	-	50-0
		Amt carried forward £	3374.16-1	408,145

December, 1887.

Sundry Accounts

To J. S. Morgan & Co.,

Andrew Carnegie, Pittsburgh,

	Amount brought forward		£23974	16-1	408914 5
8/12/87	A. King,	Expenses,	21	0-0	
12/ "	J. Henson,	Boat,	105	0-0	
12/ "	Erskine & Co.,	Linen,	29	17-6	
13/ "	Staggs & Co.,	Wine,	6	3-0	
15/ "	B. Palmer,	Dance,	49	12-6	
16/ "	Dickson & Fairbairn,	Goods,	2	16-8	
24/ "	Marshall & Co.,	Silver,	22	18-6	
24/ "	Peter Deering,	Photos,	6	16-0	
24/ "	M. Mat. & Shepherd,	Rings &c.,	44	5-8	
24/ "	J. J. Muirhead,	Silver Salt,	22	10-0	
25/ "	J. Lott,	Shoes,	8	6-6	
27/ "	J. C. Clark,	-	2	0-0	
9/28/ "	Cash,	Mrs. Carnegie	1000	0-0	
31/ "	Henderson Bros	-	66	0-0	
31/ "	J. Gray & Son,	-	20	1-0	
31/ "	Peter Deering	Photos,	40	6-0	
7/ "	Cash,	Mrs Carnegie	20	0-0	
17/ "	Mary Lauder,	-	25	0-0	
20/ "	Mrs Nichol,	-	10	12-6	
23/ "	Erskine & Co.,	Linen,	76	8-11	
24/ "	F. Morrison,	-	20	0-0	
29/ "	Mrs Nichol,	-	12	7-6	
29/ "	Inglis & Co.,	Linen,	17	18-0	
10/4/ "	Cash,		50	0-0	
5/ "	Henderson Bros.	Passages & Cash,	11	0-0	
5/ "	Craibe Angus & Co.,	Cash,	20	0-0	
5/ "	F. J. Selby,	-	34	11-0	
5/ "	Lorig & McKessack,	Frames,	17	17-0	
5/ "	J. McGeorge,	-	15	0-0	
5/ "	G. Lauder,	-	50	0-0	
6/ "	J. Henderson,	Photos,	26	3-6	
6/ "	G. Robertson,	-	3	9-10	
6/ "	R. Ewing,	Shares,	34	16-9	
6/ "	R. & J. Main,	Boxes &c.,	21	16-0	
6/ "	G. Lauder,	-	15	0-0	
8/ "	Hotz & Mettenpoth,	Cash,	100	0-0	
8/ "	Keller, Mallie & Co,	Passages,	103	10-0	
10/ "	G. Honeyman,	Shares,	80	0-0	
11/ "	H. Greaves & Co,	Engraving,	38	0-0	
11/ "	Scott, Crouse & Co,	Station Stores,	49	11-3	
11/ "	J. C. Brocklehurst,	Clocks,	84	4-6	
		3 Clocks Regd.,	8	4	
		Packing & Shipping,	2	19-4	
	J. S. Morgan & Co,	Exp. Warehousing,	1	7	
		£4.85 $19.75	£9	11 5-1	28922 31
	Amt carried forward,				28922 31 408914 5

December 1887

Sundry Accounts

To J. S. Morgan & Co

Amounts brot forward 28722.31 4089.145

1738 Charity & Gifts,

5/12/.	J. V. Truesdell,	Edinburgh Mission	£ 50-0-0
24/.	Bible Soc'y,	-	100-0-0
28/.	M. E. Bolton,	Peoples Palace,	100-0-0
6/10/.	Ransome & Co,	Liberal Union,	50-0-0
27/.	Emma Franks,	-	100-0-0
7/27/.	W. Gladstone,	Liberal Cause,	1000-0-0
28/.	W. Scott,	-	2-0-0
5/21/.	A. Mitchell,	Chas Society,	4-4-0
8/9/.	A. Story,	Dunnottar,	5-0-0
9/21/.	R. White,	Burns Statue,	20-0-0
7/.	W. Little,	Hosp Society,	2-10-0
7/.	A. Bonnar,	-	10-0-0
17/.	Cassell & Co,	Sanitary Inspn.	8-0-6
27/.	C. Gladstone,	-	10-10-0
27/.	A. McKechnie,	Liberal Cause,	100-0-0
21/.	- Hatdand,	-	10-0-0
25/.	Potter & Sons,	Band,	10-0-0
24/.	A. M. Phedran,	-	10-0-0
26/.	- Underwood	Assist Dist Nurse	20-0-0
26/.	D. M. Stevenson,	Burst,	100-0-0
26/.	R. Donald,	Library	200-0-0
17/8/.	- Wells,	Church Poor,	20-0-0
7/.	- Macpherson,	-	11-0-0
19/.	W. G. Cremer,	-	290-16-6
11/.	M. M'Combie,	-	10-0-0
		$ 4.85 3/2	£ 2244-1-0 10902.66

2324 John O'Hara,

8/16/.	Checklon & Services,		£ 20-0-0
8/22/.	Check.	do.	20-0-0
		$ 4.85 3/2	£ 40-0-0 194.35

2031 Interest & Discounts,

For 1% Commission on Checks &c paid,
£ 8192.10.9 = £ 81-18-6 $ 4.85 3/2 $ 398.07

For Interest to 16 Nov 10/87, as per L. S. M & Co, Statement £ 5.9.0 £ 96.3.1

For Interest on balance at 2 per 10 M
(£ 6873.7.8) to Dec 25/87. £ 42.7.4

$ 4.85 3/2 = 138.10.8 673.06 1071.13

4089.145 4089.145

Jas J. Morgan & Co 728838

To Mrs A. R. Still, Trust,

Sept 8/87. For amount received from Mrs A. R. Still, deposited to credit of A. Carnegie, £ 1500/- $ 4.85 3/2 728838

December, 1887.

J.11	Lough Northern Ry. Co,	$ 27250	
J.26	To Dividend,		
	Nov 7. For Dividend #13, of 5% p. an.		
	2109 Shares, @ 250		$ 27250
	"		
J.19	Andrew Carnegie, Personal,	$ 27250	
J.11	To Lough. Northern Ry. Co,		
	Nov 7. For Amt of Div. #13 admitted to		
	McCarnegie A/c, as per memo		
	received from him & attached		
	to Dividend Report)		$ 27250
	"		
	Sundry Accounts,		
J.47	To Stock,		17855252.05
	For Adjustment of Book Values Dec 31. 87.		
J.18	Carnegie Bros & Co, Ltd, Surplus,		
	For Surplus of ($ 8333333.34) Capital,		
	at December 31/87 @ 1332.62933	$ 3731118.62	
	Less Book Value on January 1/87,	2424.67402	
	Increase,		1.29844408
J.19	Carnegie, Phipps & Co, Ltd. Surplus,		
	For Surplus of ($ 1560000.00) Capital		
	at December 31/87 @ .40		
	Less Book Value on January 1/87 . .13		
	Increase, . .27		421200.00
J.21	Union Supply Co, Ltd Surplus,		
	For Surplus of ($ 370020.00) Capital		
	at December 31/87. @ 3.2086		
	Less Book Value on January 1/87 . 2.78		
	Increase, .4286		7294.77
J.8	H.C. Frick Coke Co, Stock,		
	For 1371 Shares of Stock, worth		
	at December 31/87, @ 78.51		
	Less Book Value on January 1/87 74.39		
	Increase, 4.22		57860.40
J.24	Mt. Pleasant Water Co, Stock,		
	For 500 Shares of Stock, worth		
	at December 31/87 @ 54.09		
	Less Book Value on January 1/87, 52.59		
	Increase, 1.50		750.00

(Above adjustment of Values is exclusive of any Dividends that may have been declared.)

* Date of Book Val. should be Sept 30/87

December 31 1887.

478	Stocks.		
	To Sundry Accounts,	16338 80	
	For adjustment of Book Values Dec 31/87.		
11	Gough. Northern Ry Co, Stock,		
	210 Shares carried @ $82.40		
	Book Value Dec 31/87 as 51,744 05		
	Decrease 60 05		13814 40
12	Gough. Water Co, Stock,		
	256½ Shares carried @ $112.80		
	Book Value Dec 31/87 as 11181 60		
	Decrease 98 40		2052 40
	(Above adjustment is exclusive of any dividends that may have been declared,		
	31		
479	Stocks,		
	To Sundry Accounts,		
	For Transfer of the following:-		
230	Wife's Marriage Settlement,		
	For Credit to Louise Whitfield, on		
	Carnegie, Phipps & Co, Ltd. Books,		
	April 2nd/87, as authorized by		
	Andrew Carnegie,		33400000
231	Residences in Pittsburgh City,		
	For Cost of Residences (& improvements)		
	of Woodford Place Pittsburgh City,		
	conveyed May 18/87 by C.B. Atwater		
	Langdon to Louise Carnegie,		17702090
480	Braddock Library Gift,		
	For Estimated Cost of Library Building		
	at Braddock Pa. $60.000.00		
	Less amt charged Dec 31/86, 25.000.00		3500000

December 31. 1887.

134	Profit & Loss,		14285141	
	To Sundry Accounts,			
173	Charity & Gift,	For amt to close of A/c		399148
175	Office Expenses	do		20607
183	Cottage & Cassoon, Exp.	do		96237
191	Andrew Carnegie, Exp.	do		782289
194	Taxes,	do		336085
209	Interest & Discount,	do		1054684
489	Thurlow Weed Democracy,	do		24857
493	Legal Expenses,	do		295
	"			
124	Dividend,		3944493	
134	To Profit & Loss,			
	For amt transferred, to close of A/c			3944493
	"			
134	Profit & Loss,		23098205	
498	To Stock,			
	For amt transferred, to close of A/c			23098205

January, 1900.

100	Carnegie Bros & Co, Ltd "Open",	525793 1	
	To Sundry Accounts,		
225	Allegheny Land Co, Stock,		
	Jany 6. For this amount returned Stockholders, covering final distribution of Capital, Sec Statement Book, Folio 9	✓	139948
449	Pitts, Cincinnati & St L Ry Co, Interest,		
	Jany 11. For amt accrued from Pitts Woodsmead, being proceeds of sale of $38 Coupons from Bonds of P.C.C. & St L Ry Co, @ 20%	✓	7600 00
362	[illegible] Ry Co,		
	Jany 11. For amt accrued from M.A.H. Iowa, for this date, Dec 29. 1899,		1100000
	Clerk's 1/27/00 to Jan 1900, 2.33	✓	100233
449	Pitts, Cincinnati & St L Ry Co, Interest,		
	Jany 29. For Int on Bonds Nos 4 y.D.L. 580, due 1st July/99 & Jany 1900, 24 Coupons, & on Bonds Nos 469 to 488, due 1st Jany 1900 - 19 Coupons, 41 Coupons @ 20%	✓	102500
150	Pittsburg Company, Stock,		
	Jany 28. For Dist No 2 - 170 on 1821 shares,	✓	6685 00
68	Pittsburg Company, Bond Coupons,		
	Jany 28. For Dist No 2 - 170 on 440 Shares	✓	2310 00
100	Carnegie Bros & Co, Ltd. Open.	2331689	
	To Sundry Accounts,		
	Carnegie Bros & Co, Ltd. Capital,		
	Jany 1. For 2% of Capital this day transfd. to Carnegie Bros & Co, Ltd, —		10000000
118	Carnegie Bros & Co, Ltd. Surplus,		
	Jany 1. For Surplus carried with purchase of 2% Capital, above,		13316889
491	Andrew Carnegie, Personal,	30000	
62	To Alex. King,		
	Jany 1. For this amt handed Mr Carnegie (in Acct) by A. King, covering Interest on Loan to Jan 1900, See Letter A. King, Apr 4/00		30000

Sundry Accounts,

To Carnegie Bros & Co, Ltd. Open. 1443805

Geo Lauder Jr. Open.

Jan 11. For amt remitted him on A/c

£100/- @ 4.87 48700

Carnegie Library, Allegheny.

Jan 4 For amt paid John Walker, Treas. 30000

Geo Lauder Jr. Open.

Jan 13. For amt remitted him on A/c

£50/- @ 4.87 24350

Carnegie Library, Allegheny.

Jan 8. For amt paid John Walker, Treas 70000

Chas. Lyon Esq.

Jan 13 For amt paid Walter C. Childs

for Rent & Interest accrued

by Mrs C Morgan, for 1888. 30000

Jan 19. For 5/8 $ 28 in favor of James

C Reed, collecting Subscriptions

to Soldiers Monument Fund 10000

Miss L Williamson, (Trust)

Jan 23. For Int 5% of Bonds To Sinking Fund 125000

Andrew Carnegie, Secretary,

Jan 27. For his 5/8 $ 41 in favor of Tiffany & Co 13407

Miss L Williamson, (Trust)

Jan 30. For amt accrued Int, comp.

to 1/2 of Sinking Fund with Sec 186678

"

Sundry Accounts,

To Interest & Exchange, 30233

Mrs. King,

Jan 1. For Interest on Loan from

July 1/87 to Jany 1/88: —

6 Mos @ 6% on $10000.00 30000

Sinking Fund.

Jan 10. For Interest on M.D. & Co Bonds Purch

(Dec 27/87) 14 days @ 6% on $100.00 233

Sundry Accounts

To Dividend, 88005

Philada. Company, Stock.

Jan. 28, For Div #29 - 1% on 1322 Shares, 66003

Philada. Company, Trust Certs.

Jan. 28, For Div #29 - 1% on 440 Shares, 22000

January 1868.

191	Andrew Carnegie, Pendennis,	150000	
216	To J. H. Bridge,		
	Jan 14. For Services from Jany 1/68 to date, say ½ mo. @ $300 per		150000
	"		
194	States,	7000	
232	To John O'Hara,		
	Jan 31. For Services for January 1868.		7000
	"		
204	Inland Exchange,	1618	
52	To Mrs L. V. Hamilton, Trust		
	Jan 30. For Interest on 16 days,		
	Sec'd Stock Book, folio 10,		1618
	"		
191	Andrew Carnegie, Pendennis,	500000	
217	To Carnegie, Phipps & Co Ld,		
	Jan. 31. For this amount received		
	to Mrs Louise Carnegie,		500000
	"		
224	Allegheny Land Co, Cash Advanced,	962000	
225	To Allegheny Land Co,		
	Jany 1. For amount transferred,		962000
	"		
204	Inland Exchange,	128266	
225	To Allegheny Land Co,		
	Jany 1. For Interest on "Cash Advanced"		
	April 17. 1868, viz:		
	From Apr. 7/63 to Apr. 7/87, -		
	4 Yrs @ 6% on $96200 $ 2310.00		
	From Apr 7/87 to Sept 4/87,		
	- 136 days @ 6% on $11938 $ 270.52		
	From Sept 4/87 to Dec 31/87,		
	- 122 days @ 6% on $12208 $ 248.18		
	$ 2828.70		
	Less division of "Interest Earned"		
	remaining amounts changed to		
	Stockholders, ($ 2368.29)		
	"B.C." ½ Interest - 1546.04		128266
	Ledger Trans. A. L. Co, & Statement Book "C" folio 9.		
	"		
235	Patrick Lord,	19714	
225	To Allegheny Land Co,		
	Jany 6. For amt transfd. to store A/c,		19714

	Carnegie Bros & Co, Ltd, Open		
	To Sundry Accounts,	21200	
	Bills receivable,		
	Feby 14, For amt received on a/c Note of Mrs. M. Lorimer for $1000.00 due May 1/06		20000
	Andrew Carnegie, Personal,		
	Feby 20, For amt received from A. H. Stewart — for Braid Est at Allerton. Street included in Bill of Nov 12/97 against Andrew Carnegie,		1200
	Sundry Accounts,		
	To Carnegie Bros & Co, Ld. Open,		506941.2
	Carnegie, Phipps & Co, Ltd, Open,		
	Feby 1. For this amt transfd, to bill rec'd of Andrew Carnegie, dated Feby 1/83, due Feby 1/88, in favor of J. H. McCandless, for $30,000.00 Interest included, 5 yrs @ 6%	3900000	
	Carnegie Library, Allegheny,		
	Feby 1. For amt paid John Walker, Treas,	5000	
	Pgh. Painesville & Ft Wayne Railway Co,		
	Feby 9. For amt paid on a/c Note of Andrew Carnegie, dated Feby 9/97, 6 mos 20% (3rd payment) on Original Note of $31122.22 = $6224.57 Interest 6 mos 22 days on $18675.72 @ 6% = $56.05	6994.12	
	Carnegie Library, Allegheny,		
	Feby 10. For this amt paid John Walker Treas.	34000	
	Wm Aitkenhead,		
	Feby 23, For this amt transferred him on order of Andrew Carnegie, dated Apr 5/97, attached to Note of C. B. & Co Ltd, Note as security 13 Mos, payable on demand,	10000	
	Sundry Accounts,		
	To Carnegie, Phipps & Co, Ld. Open		4400000
	Bills payable,		
	Feby 4. For Note to Andrew Carnegie in favor of J. H. McCandless dated Feby 1/83 due Feby 1/88, paid, for $30.000.00 Interest included 5 yrs @ 6% $9.000.00 =	3900000	
	Andrew Carnegie, Personal,		
	Feby 29. For amount remitted to Miss Louise Carnegie,	500000	

February 29, 1888

1494	Stated,	7000	
2532	To John O'Hara,		
	Feby 29. For Services rendered -		
	during February, 1888.		7000
	"		
	Sundry Accounts,		
2526	To Dividends,		88050
1562	Philada Co, Stock,		
	Feb 28. For Divd #28 - 10% on 1321 Shares,	66050	
1563	Philada Co, Trust Certf.		
	Feb 28. For Divd #28 - 10% on 440 Shares,	22000	
	"		
1491	Andrew Carnegie, Genl.		
	To Sundry Accounts,	88050	
1562	Philada Co, Stock,		
	Feb 28. For Divd #28, handed him		66050
1563	Philada Co, Trust Certf.		
	Feb 28. For Divd #28 handed him,		22000
	(Check for above handed Mr Carnegie (in Pgh) & by him		
	endorsed & deposited in 5th Ave Bank, Newyork)		
	"		
	Sundry Accounts,		
1499	To J. S. Morgan & Co,		12602
1491	Andrew Carnegie, Pres.		
	Oct 26. For Exchange favor Bridge, Carnegie & Co,		
	£ 23. 9. 0 @ 4.87½, $ 114.42		
	Postage, 11 . 22	114 64	
2509	Interest, Exchanged		
	From 24. For Interest on Mr Carnegie's Deposit, credited		
	to Mar 5, £ 2. 2. 1 @ 4.87½ 10.26		
	Comm 1% on 23. 9. 0 . 1.12	11 38	
	"		
1490	Suspense A/c	20400	
92	To Rogers - Allison,		
	Feby 20. For cash handed J. E. Morris (Comp		
	Int. on Mortgage assigned to him, for)		
	retained by him to cover petty		
	disbursements &c Mr Carnegie		20400
	"		
92	Rogers - Allison	20400	
2509	To Interest Exchanged,		
	Feb 20. For Interest on Mortgage (Carnegie)		
	from 2/20/87 to 2/20/88, 1 1/4 @ 6% on $1600		20400
	"		
2509	Interest Exchanged	900000	
98	To Bills payable,		
	Feby 4. For Interest included in Note		
	for $ 3000 in favor of J. G. & M. Carnegie		
	(said Bills & Co. Post) 5 Yrs @ 6%		900000

March, 1888

Carnegie Bros.& Co. Ltd. Open,	628467	
To Sundry Accounts.		
Alex. King.		
Mar 19. For Profit of Alex King & Co, & H Mon. from Mar 17. 1888,		500000
Alex King,		
Mar 19. For Interest on Profit of Alex King & Co, & H Mon from Mar 17. 1888 125 days @ 6% on 5000.00		10417
Philada. Co, Stock,		
Mar 26, For Div'd #29. 1% on 1321 Shares,		66050
Philada. Co, Trust Certf.		
Mar 26, For Div'd #29. 1% on 440 Shares,		22000
John D. O'Neill,		
Mar 27. For Interest on Mortgage from Oct 1887 to Mar 1888 - 6 Mos @ 5% on 12.000		30000
"		
Sundry Accounts		
To Carnegie Bros.& Co, Ltd. Open,		2732284
Mrs Jeannie S. Brown (Trust)		
Mar 8, For amt remitted her per Check #1184 dated Nov 26/85 for 1250.00	300000	
Allegheny Trust Library		
Mar 10. For amt paid John Walker, Treas	1100000	
George Lauder Jr. (Trust)		
Mar 12. For amt remitted him, consisting 6 Mos Interest to 5th May 1888, £200/- @ 4.88	97600	
Alex King.		
Mar 19. For amt remitted Alex King & Co, for their Profit & Loss to 31/12/87	500000	
Wm Whitehead,		
Mar 22. For amt loaned him this date, on order of Andrew Carnegie dated — attached to C.B.& Co, Ltd. Vouchers. Must take as accounted, payable on demand,	100000	
Allegheny Trust Library		
Mar 31. For amt paid John Walker, Treas	20000	
Atlas Works, Ltd. Mortgage,		
Mar 31. For proceeds of sale of personal property of Atlas Works, Ld. belonging to:-		
Estate of T. M. Carnegie 2766 84		
Pittsburgh Opera House, 3410.00	617684	

March 1888

	Sundry Accounts		
222	To Dividend,		8 8 0 5 0
165	Philada Co, Stock,		
	Mar 26, For Div'd #29 - 1% on 1321 Shares,	6 6 0 5 0	
166	Philada Co, Trust Contr.		
	Mar 26, For Div'd #29 - 1% on 440 Shares,	2 2 0 0 0	
	"		
141	Andrew Carnegie, Prop.	3 0 0 0 0 0	
147	To Carnegie Phipps & Co, Ltd Open.		
	Mar 31. For this amount remitted to		
	Mrs Louise C Carnegie,		3 0 0 0 0 0
	"		
138	John E. Wilson,	1 8 0 0 0 0	
147	To Carnegie Phipps & Co, Ltd Open,		
	Mar 31, For Int'st on 2/3 from Dec 1/87		
	to Apr 1/88 - 6 mos @ 6% on $60.000		1 8 0 0 0 0
	"		
209	Interest Exchange,	2 3 8 1 0 0	
	To Sundry Accounts,		
138	John E Wilson,		
	Mar 1. For Int'st on 2/3 from Dec 1/87 to		
	Mar 1/88. 6 mos @ 6% on $60.000		1 8 0 0 0 0
51	Mrs Anna Aitken, (Trust)		
	Mar 31. For Int'st on Trust Funds from		
	Sept 30/87 to Mar 31/88, -		
	6 Mos @ 3 1/2% on $1000		1 0 2 5 0
50	Mrs Catherine Horgan, (Trust)		
	Mar 31, For Int'st on Trust Funds from		
	Sep 30/87 to Mar 31/88, -		
	6 Mos @ 1% on $1000		5 0 0 0
161	Mrs Jennie Brown, (Trust)		
	Mar 31 For Int'st on Trust Funds from		
	Sep 30/87 to Mar 31/88, per Stmt		
	Book, folio 10.		3 7 0 5 0
	"		
	Sundry Accounts		
209	To Interest Exchange		4 0 4 1 7
62	Alex King,		
	Mar 19. For Int'st on Alex King & Co,		
	Note @ 4 Mos from Mch 1/88,		
	($5000) 120 days @ 6%	1 0 4 1 7	
211	John G. O'Hara,		
	Mar 10, For Int'st on Mortgage from		
	Dec 10/87 to Mar 10/88, -		
	6 Mos @ 5% on $12.000	3 0 0 0 0	
	"		
94	Stables, To John O'Hara,	7 0 0 0	
232	Mar 31. For Services rend. during March		7 0 0 0

April 1888.

1203	Carnegie Bros & Co, Ltd. Open.	220700	
	To Sundry Accounts,		
34	Bills Rec'd		
	Apr 3. For amt passed from M. & W. Lennie		
	on a/c Mors for 1000£ dated Dec 27/87		10000
132	Carnegie Co-operative Assn,		
	Apr 3. For Dickson Mortgage from Oct 1/87		
	to Apr 1/88. 6 Mos @ 6% on 3000.00		9000
147	Mercantile Corporation,		
	Apr 21. For amt passed from S.E. Moore,		2100000
165	Philada Co, Stock		
	Apr 26 For Div'd #30, 1% on 1321 Shares		66050
168	Philada Co, Trust Cert'f.		
	Apr 26, For Div'd #30, 1% on 440 Shares,		22000
	Sundry Accounts,		
	To Carnegie Bros & Co, Ltd. Open,		11399371
9	Hartman Steel Co, Ltd Capital,		
	Apr 5 For purchase of 27/3 Th of		
	Capital (4000000£) at par	1093333	
498	Allegheny Music Library		
	Apr 7. For this amount on account		
	paid John Walker, Treas	290000	
	Augustus Laundry Co,		
	Apr 14. For amt paid Jas J. Sawyer &		
	Treas, covering 20% Stock		
	on Stock subscribed for		
	by Andrew Carnegie,	60000	
1201	George Lauder Jr. Open,		
	Apr 18, For this amount remitted		
	him on a/c £2383-10 @ 4.85	116238	
191	Andrew Carnegie, Per.	5000000	
167	To Carnegie, Phipps & Co, Ltd. Open.		
	Apr 30. For amount remitted		
	Mrs Louise Carnegie,		5000000
	Sundry Accounts,		
209	To Interest Exchange,		18000
65	Charles Ellis,		
	Apr 1. For 1 yrs. Interest on a/c, to		
	Apr 1st 1888. 1500£ @ 6%	9000	
132	Carnegie Co-operative Assn.		
	Apr 1. For Interest on Mortgage		
	from Oct 1/87 to Apr 1/88,		
	6 Mos @ 6% on 13000£	9000	

April 11, 1888,

Sundry Accounts
To Dividend, 88050

Philada Co, Stock,
Apr 26, For Div d 30 - 1% on 1321 Shares, 66050
Philada. Co, Trust-Cert.
Apr 26, For Div d 30 - 1% on 440 Shares, 22000

Stabel,
To John O'Hara,
Apr 30, For Services rendered
during April 11, 1888, 7000

Interest Exchanges
To Sundry Accounts, 45443

Miss A. St. J. Martin, (Trust)
Apr 30. For Interest on Trust Funds
from Oct 31/87 to Apr 30/88,
6 Mos @ 10% on 26670 87 13289

Mrs Janet Norton, (Trust)
Apr 30. For Interest on Trust Funds
from Oct 31/87 to Apr 30/88,
6 Mos @ 9% on 23897 5 10254

Mrs Agnes S. King, (Trust)
Apr 30. For Interest on Trust Funds
from Oct 31/87 to Apr 30/88
6 Mos @ 6% on 29000 8700

Mrs N. S. Bigg, (Trust)
Apr 30. For Interest on Trust Funds
from Oct 31/87 to Apr 30/88
6 Mos @ 6% on 29000 8700

Standard Exchanges, Bar 2008
To Cash at Chemung,
Apr 30. For Sundry petty Disbursements
by Cash. Odell, at Chemung,
as per Statement filed, 2008

Sundry Accounts
To Interest Exchanges, 18051

A. Leggat,
Apr 30, For Interest on a/c to Apr 30/88,
St. Loan @ 6% on 50000 = 3000
Ex. Jan 1 to 24 days @ 125% = 467
Less Tax, 50 2463

Hudson Henry
Apr 30, For Interest on a/c from Apr
1/88 to Apr 10/88, Credited in
Note 22983 @ 7% 16088

May 31, 1888

203	Carnegie Bros & Co, Ltd. Open,		
	To Sundry Accounts,	164263	
104	A. Leggat,		
	May 4. For 1 Mos Interest on a/c, owed from John Walker,		2463
36	Bills Receivable,		
	May 7. For amount owed from M. Dickson & Co. on their note, dated Dec. 7th,		10000
	May 7. For Interest on Manhattan Steel Co. Bill April, Nov 7th 87 to May 7th 88 - 180 days, @ 6% on $5000.00		4575
	May 17. For Interest on Geo. Bingham, Note from May 6th 86 to May 6th 88 - 2 Years @ 6% on $3000.00		3600
155	Rhoda Co, Stock,		
	May 26. For Div'd #31, 1% on 1321 Shares,		66050
169	Rhoda Co, Trust Cert's,		
	May 26. For Div'd #31, 1% on 440 Shares,		22000
70	R. P. Morris,		
	May 26. For Interest on a/c, from Nov 30th 87 to May 31st 88 - 6 Mos @ 6% on $5000.00		15000
	"		
	Sundry Accounts		
209	To Interest & Exchange,		63750
36	Bills Rec'd.		
	May 7. For Int. on Manhattan Steel Co. Bill for $5000.00 from Nov 7th 87 to May 7th 88, 183 days, @ 6%	45750	
	May 17. For Int. on Geo Bingham Note for $3000.00 from May 6th 86 to May 6th 88 - 2 Years, @ 6%,	3600	
70	R. P. Morris,		
	May 31. For Int. on a/c, from Nov 30th 87 to May 31st 88 - 6 Mos @ 6% on $5000.00	15000	
	"		
209	Interest & Exchange,	44100	
	To Sundry Accounts		
179	Mac & J. Whitfield, (Trust)		
	May 31. For Int. on Trust Funds, Nov 30th 87 to May 31st 88, 6 Mos @ 6% on $6500.00		19500
61	John A. Champlin Jr. (Trust)		
	May 31. For Int. on Trust Funds, Nov 30th 87 to May 31st 88, 6 Mos @ 6% on $8200.00		24600
	"		
194	Statts a/c	7000	
232	To John O'Hara,		
	May 31. For Services rendered during the Month of May, 1888,		7000

May 1888

Sundry Accounts

230	To Carnegie Bros & Co, Ltd. Open,		6,956.57
172	Duquesne Land Co,		
	May 3. For this amt paid Jas. J. Donnell, Treas. covering 2nd Instmt of 20% on Stock subscribed for by Andrew Carnegie,	6,000.00	
141	May Journal (Trial)		
	May 8. For this amount remitted him on a/c Stock Subscription 20/88,	5,200.00	
213	Pittsburgh, Virginia & C. Transport R.R. Consltn.		
	May 8 For amt remitted Solon Humphreys, being balance of 1/6 of this cost in reconstructing P.P. & K.R. appeal Stark vs. Reversed and filed,	1,065.47	
498	Allegheny Pass'l Library,		
	May 10. For amt paid Asher Walker, Trl.	500.00	
239	Charles E. Lyle,		
	May 14. For donation paid to Stevens of Fair Oaks,	100.00	
498	Allegheny Mass Library,		
	May 16. For amt paid Asher Walker Jr.	1,800.00	
257	Maxwell Evans, Assignee,		
	May 23. For amt paid him for Dividend Balance in favor of Mrs E. D. Whitfield, dated May 1, 1888, attached to C.B. & Co Ld. Vou.	13,206.42	
191	Andrew Carnegie, Esq.		
	May 24. For his draft at sight to his credit of 5th Ave. Bank, N.Y.	50,000.00	
	May 31 For this amt remitted Victor Morawetz, on a/c Taxes on Residence West 51st St— See Cash Book fol. 197.	1,775.68	
131	Elizabeth Harrison, (Trust)		
	May 31. For this amt remitted Mrs. E. L. Harrison, out of funds held for & by order of Elizabeth Harrison, dated May 30/88 attached to C.B. & Co Ld. Vou.	44,000.00	

Sundry Accounts

227	To Dividend,		8,800.00
155	Philada Co, Stock		
	May 26. For Div'd #31. 1% on 132,1 Shares,	6,600.00	
168	Philada Co, Trust Cert'f.		
	May 26. For Div'd #31. 1% on 44,0 Shares,	2,200.00	

May 1900.

	Carnegie Bros & Co, Ltd. Open.	50000000	
	To Carnegie Bros & Co, Ltd. Capital,		
	May 31. For Dist. #35 of 2%,		50000000
	Carnegie Bros & Co, Ltd. Capital,	50000000	
	To Dividend,		
	May 31. For Dist #35 of 2%		50000000
	Estate of Whitfield	200000	
	To Carnegie, Phipps & Co, Ltd Open,		
	May 1. For this amount transfd. from Credit of Andrew Carnegie to Estate of Whitfield, on Books of C.P. & Co, Ltd. as of May 1. '00, per order of Mr Carnegie, on file in C.P. & Co, Ltd.		200000
	Sundry Accounts		
	To Dividend,		78519
	Youghiogheny Water Co, Stock,		
	Jan 18 '00, For Dividend #6, 11% on 2561/2 Shares,	102600	
	Mar 27 '00, do #7, 4% do	102600	
	Youghiogheny Northern Ry Co, Stock,		
	Jan 18 '00, For Dividend #14, 2 1/2% on 2109 Shares,	263625	
	Mar 27, For " #16, 2% do	210900	
	May 2, For " #16, 1% do	105450	
	Andrew Carnegie, Personal,	78519	
	To Sundry Accounts,		
	May 31, For Dividends of this following Cos, (as per preceding entry) remittances for which were mailed to Mr Carnegie, in New York: —		
	Youghiogheny Water Co, Stock,		
	Dividend #6, 2561/2 Shares, @ $4 =		102600
	do #7, 2561/2 " " 4 =		102600
	Youghiogheny Northern Ry Co, Stock,		
	Dividend #14, 2109 Shares @ $1.25		263625
	do 15, 2109 " " 1 =		210900
	do 16, 2109 " " .50		105450

January 1885

203	Canadian Bank of Commerce, Ltd. Open,		
	To Sundry Accounts,	80 05740	
44	Bank of Montreal, Pay Interest,		
	January 14. For Interest on Bonds Nos. 602 to 613,		
	from July 1/84 to January 1/85,		
	12 Coupons @ $25		30000
11	Montgomery, Matthews, & Co.		
	January 22. For Div. #17, 2½% = $1.25 on 2109 Shares,		263625
222	Colin Stewart, Esq.		
	January 28. For this amt. received on Account		
	Dft. for £5000 - @ $4.87.95		24384795
155	Shiada. Co. Stock		
	January 26. For Div. #32. 1% on 1321 Shares,		66050
148	Shiada. Co. Bond Coupons.		
	January 26. For Div. #32. 1% on 440 Shares,		22000
36	Bills Rec'd.		
	January 28. For amt. received on account -		
	M. & M. Loomis Draft for $10000 dated Jan. 24/85		20000
36	January 28. For Interest on Unpaid Notes of		
	M. & M. Loomis, to January 28.		14316
4	Canadian Bank of Commerce, Ltd. Capital,		
	January 30. For Div. #36 of 2%		5000000
209	Interest & Exchange,		
	January 30. For Interest on their Open Ac.		
	for 6 mos. ending June 30/84,		
	Interest on Credits, $10030.76		
	Interest on Debits, 4818.02		651274
	"		
	January Accounts,		
203	To Canadian Bank of Commerce, Ltd. Open,		1192966
98	Albertown, Town Library,		
	January 11. For amt. paid Arthur Watkins, Esq.	100000	
129	Hudson Canadian Province,		
	January 8. For amt. paid Tiffany & Co. Bills Pay. 148	82960	
161	Province Bonds, Cash,		
	January 30. For amt. paid W.S. Brown, mortgage		
	dated January 30/80,	110000	
	"		
94	Cash,	7000	
232	To Arthur O'Hara,		
	January 30. For Services rendered during		
	January, 1885, -		7000

Sundries, 1888.

1889	Sundries Exchanges, To Sundry Accounts,	2,701 24	
	Miss Margaret F. Sullivan, Trust,		
	Sundries For Interest on Trust Funds from Dec 31/87 to Jan 31/88. 6 mos @ 7% on $3000		10500
	Miss Nancy Bradley, Trust,		
	Sundries For Interest on Trust Funds from Dec 31/87 to Jan 31/88. 6 mos @ 7% on $5000		17500
	St. Landers Ch: Trust,		
	Sundries For Interest on Trust Funds from Dec 31/87 to Jan 31/88 – 6 mos. = £200 – @ $4.88		97600
	Sundries For Interest on Trust Funds from Dec 31/87 to Jan 31/88. 6 mos @ £200 – @ $4.90		24500
	Mrs May John Henderson, Trust,		
	Sundries For Interest on Trust Funds from Dec 31/87 to Jan 31/88. 6 mos @ £10 – @ $4.90		4900
	Miss Amelia M Hill, Trust,		
	Sundries For Interest on Trust Funds from Sep 30/87 to Jan 31/88, @ 7% as per Ledger Book C. folio 19.		71265
	Miss Mary E Brown, Trust,		
	Sundries For Interest on Trust Funds from Dec 31/87 to Jan 31/88. 6 mos @ 8% $1000		4000
	Stefan Brunner, Trust,		
	Sundries For Interest on Trust Funds from Dec 31/87 to Jan 31/88. 6 mos @ 6% $4350		13055
	Elizabeth Hamilton, Trust,		
	Sundries For Interest on Trust Funds from Dec 31/87 to Jan 31/88, per Distributor 6-$20		14938
	John J Hammer, Trust,		
	Sundries For Interest on Trust Funds from Dec 31/87 to Jan 31/88, per Distributor 6-$22		9323
	Mary Campbell Mackenzie,		
	Sundries For Interest on a/c from Dec 31/87 to Jan 31/88. 6 mos @ 6% on $849.27		2548

January 1888.

	Carnegie Bros & Co, Ltd, Capital, "Special",	9333333	
227	To Dividend,		
	May 31, For Div'd #35, 2% on 233,333.34 Capital		466666
	June 30, For Div'd #36, 2% " do		466667
	"		
209	Sundries Exchange,	1250512	
5	To Carnegie Bros & Co, Ltd Capital, "Spec"		
	June 30, For 6 mos Interest, to May 1/88 on		
	429,333.34 Excess of 4% of Capital)	1250000	
	" 2 Mos Interest, May 1. to June 30)		
	on 12.880.00	12880	
		1300880	
	Profit & Loss - For 6 mos Interest on amount		
	of Reduction of Original Debt		
	at May 1, 1888, as per:-		
	Original Charge, 429333.34		
	Retired at May 1/88 416.754.93		
	6 mos Int on 12.578.41	37735	
	" 1 Mos Interest on 4666.66		
	Div'd #34 declared May 31/88	23.33	
		40068	
	Balance - Interest Account,		12608123
	Sundry Accounts,		
227	To Dividend,		5331667
1	Pittsburgh, Cincinnati & St. Louis Ry. Co,		
	June 22, For Div'd #17, 2½% = 125 on 2109 Shares,	263625	
168	Philadelphia Co, Stock,		
	June 26, For Div'd #32, 1% = 50 on 1321 Shares	66050	
168	Philadelphia Co, Trust Certf,		
	June 26, For Div'd #32, 1% = 50 on 440 Shares,	22000	
4	Carnegie Bros & Co, Ltd. Capital,		
	June 30, For Div'd #36, 2% on 2000000.00	40000000	
	Sundry Accounts,		
203	To Carnegie Bros & Co, Ltd Spec,		2855442
495	Carnegie Library, (Braddock.)		
	June 30, For amounts paid Pres Library		
	from May 1. to June 30. '88		
	as per Transferred, -	251240	
204	Interest Exchange,		
	June 30, For Interest on above, as per		
	May 31. to June 30, = 5 Mos @ 6% on 3623.34	68.09	
	Feb 29. " " 4 " " 6918.64	138.37	
	Mar 31. " " 3 " " 12146.43	182.19	
	Apr 30. " " 2 " " 20905.36	209.05	
	May 31. " " 1 " " 16196 81		
		430.41	

January 1888.

Sundry Accounts.

To Sundries Exchanges,

Bills Receivable,

Jan. 28. For Instalments on Notes of M.A.M.

Terms, 6 mos to June 27, 1888.

on $5000.00 @ 6% = $150.00

Less payments made 9th

Nov 1st 1887 $200.00 }

Dec 2. " 100.00 }

Jan 7. " 100.00 }

Jan 27. " 200.00 } on 684

C. P. O. Mackie's Loan,

Jan 30. For Instalment from Jan 1 to June 30, 1888,

- 6 mos @ 6% on $153.97

Alexander King,

Jan 30. For Instalment on 9th from Jan 1. to June 30. 1888,

- 6 mos @ 6% on $10.000.00

148.16

4.61.7

300.00

January 30, 1888.

Exhibit No. 6 [illegible]

6.

447 C. P. R. Co. Ld. Capital, Preference Stock,
166 To Certificates, Shipped R. Co. Ld. 1886.

Per Amount transferred from Common to form Pref.
Consisting Number of 12.000 Shares ($120 per Share) Capital
in C. P. R. Co. Ld. held Therein as of 31st March 1886 changed
to Preference Stock, per Folio 104, - $1463827

Less Number of 12.000 Shares ($120 per Share) Capital
in C. P. R. Co. Ld. purchased from them
as of March 1886 & credited to Preference
on Folio 104. - 14.538.73 [illegible]

447 C. P. R. Co. Ld. Purchases of Shares (Capital) 123471
444 To Certificates of Exchanges,

Per Statement from March 1886 to June 30th 1887 -

On Capital Held.

March 1886 to May 1887 - 6 Mos. on	1463.27	= $ 43.90	
May 1887 to June 30th 1887 - 2	"	43.90	= 43.90
May 1887 to Nov 1887 - 6	"	1463.27	= 43.90
June 30th 1887 to Dec 31st 1887 - 6	"	443.42	= 13.30
Nov 1887 to Dec 31st 1887 - 2	"	43.90	= 43.90
Nov 1887 to May 1888 - 6	"	1463.27	= 43.90
June 1888 to June 30th 1888 - 6	"	900.97	= 27.06
May 1888 to June 30th 1888 - 2	"	43.90	= 43.90 13.76

On Capital Purchased.

Nov 1886 to May 1887 - 6 Mos. on	1463.30	= $ 43.89	
May 1887 to June 30th 1887 - 2	"	43.89	= 43.89
May 1887 to Nov 1887 - 6	"	1463.30	= 43.89
June 30th 1887 to Dec 31st 1887 - 6	"	434.78	= 13.19
Nov 1887 to Dec 31st 1887 - 2	"	43.43	= 43.5
Nov 1887 to May 1888 - 6	"	1451.30	= 43.543
June 1888 to June 30th 1888 - 6	"	892.75	= 26.78
May 1888 to June 30th 1888 - 2	"	43.43	= 43.5 1.35.921 [illegible]

447 C. P. R. Co. Ld. Shares Stock Co. Ld. Capital, 1218737
444 To Certificates, Shipped R. Co. Ld. 1886.

Per Amount transferred from Common to form Pref.
Consisting change to Preference Stock June 30th 1887 on
Folio 127, for Capital in C. P. R. Co. Ld. held by
C. P. R. Co. Ld as of January 1. 1886, [illegible]

447 C. P. R. Co. Ld. Shares Stock Co. Ld. Capital, 194182
444 To Certificates of Exchanges.

Per Statement from March 1886 to June 30th 1888 -

June 30th 1886 - 6 Mos. on	$ 121.873.75	= $ 3646.21	
Dec 31st 1886 - 6	"	125829.96	= 3765.90
June 30th 1887 - 6	"	129295.86	= 3878.87
Dec 31st 1887 - 6	"	132174.73	= 3995.24
June 30th 1888 - 6	"	137169.97	= 4115.10 [illegible]

Year ended 30. 1888.

166	Carnegie Phipps & Co. Ld Open	334000 00	
493	To C.P.& Co. Ld Wife's Marriage Settlement		
	For this amount transferred from former to present a/c, carrying credit in error, to Open a/c Appn 21/87. J Fol 137. This amt. being set-aside by authority of Andrew Carnegie to the credit of Louise Whitfield Carnegie on C.P.& Co. Ld books Appn 21/87		334000 00
	"		
444	Interest & Exchange a/c	24418 52	
493	To C.P.& Co. Ld Wife's Marriage Settlement		
	For interest from Appn 21/87 to June 30/88 :-		
	= Appn 21/87 to June 30/87 = 2 Mos 9 days on $ 334000 00	6841.00	
	June 30/87 " Dec 31/87 6 Mos " 337841 00	10134 23	
	Dec 31/87 " June 30/88 6 Mos " 347975 23	10439 29	24418 52
	"		
166	Carnegie & Shippen & Co. Ld Open	1146244 44	
444	To Interest & Exchange a/c		
	For adjustment of Interest from June 30/86 to June 30/88 :-		
	Interest on Current A/c per statement C.P.& Co. Ld of June 30/88 =	$ 26910.02	
	Less amts already charged,		
	Int. Fol 105 12/31/86, 4897.94		
	" 108 " 636.14		
	" 108 " 1573 74		
	" 140 6/30/87 6549 77		
	" 163 7/1/87 4936.42		
	" 163 12/31/87 1814 53		
	20307 54		
	Int. Ex. J Fol 107. 12/31/86, 291.25	20016.29	
		5893.73	
	Interest on Partners Accts of Jan 1/86 paid as follows :-		
	Nov 26/86, Ph. Pr. Note 26000 00 Int. $ 1346.83		
	Dec 31/ " E.L. " 8879 16 " 636.14		
	Jan 16/87 Ph. Pr. " 26000 00 " 1538.33		
	June 1/87 H.H.H. " 8879 16 " 463.59		
	" E.M. " 8879 16 " 776 23		
	" Ph. Pr. " 26000 00 " 2162.01		
	June 30/87 J.H.H. " 7333 33 " 680.00		
	Jan 1/88 Ph. Pr. " 7333 33 " 920.38	8923.05	1148344 44

July 1888

205	Carnegie Bros & Co, Ld. Open.	163527 50	
	To Dividend Account Nº 10.		
62	Allegheny Nat. Bank.		
	July 2 For Subscription Loan from Jan 1st 88		
	to June 30th 88, = 6 Mos @ 6% on $100000		3000 00
15	Keystone Bridge Co.		
	July 2 For Div'd of 4% on 5714 Shares, Ordinary Stock		114280 00
	9 For do 100 " Preferred		2000 00
	" 9 For do 100 " Ordinary		2000 00
4	Carnegie Bros & Co, Ld. Capital,		
	July 10 For Div'd Nº 37, 4% on $2500000 00		100000 00
38	Columbia Oil Co, Stock,		
	July 16. For Div'd of 2% on 638 Shares,		1276 00
158	Shiloh Company. Stock,		
	July 26. For Div'd Nº 33, 1% on 1321 Shares,		660 50
165	Shiloh Company, Grass Seed		
	July 26. For Div'd Nº 33, 1% on 440 Shares,		220 00
30	Silver Acct.		
	July 27 For Balance on $1000 00 Note of		
	Allen Lemis, dated Dec 27, 1887		400 00
31	" For Interest on same from time		
	27 to July 27 88 - 1 Month @ 6%		2 00
4	Carnegie Bros & Co, Ld. Capital,		
	July 31. For Div'd Nº 38 2% on $2500000 00		50000 00
	"		
	Carnegie Bros & Co, Ld Special.		
206	To Dividend.	140000 00	
	July 16. For Div'd of 4% on $2333333 34		93333 33
	" 31. For " " 2% " 2333333 34		46666 67
Void	For [illegible] Received		
	To [illegible] Exchange		2000
"	[illegible]		
	July 27 For Interest, on Balance, due on		
	Allen Lemis Note dated Dec 27/87		
	due Dec 27/87 - from 27 to July 27 88		
	= 1 Mo @ 6% on 400 00	2000	
	"		
36	Silver Acct.	200	
209	To [illegible] Exchange		
	July 27 For Balance, on Balance, due on		
	Allen Lemis Note ($1000 00) dated		
	Dec 27/87. due Dec 27/88, from		
	27 to July 27 88 -		
	1 Mo @ 6% on 400 00		200

July 24, 1888

Sundry Accounts.

1203 To Carnegie Bros & Co, Ltd Open ... 1,737 14 8

1248 Carnegie Library, Allegheny.

Sixty days For amt paid John Walker, Treas. ... 40,000

1243 Alexander R Peacock.

Sixty y For his amt remitted J Bleck & Polls, for A.R. Peacock, covering Loan to him, made by order of the Carnegie, Phipps, & Co's Block Holders dated Dec 1888, payable on demand, with interest @ 6% per annum, has been given, — 3,000 00

1192 Trustees of Carnegie, Phipps

Sixty y For amt remitted C.H. Odevaine, covering Div Warrant 458 of Carnegie, Phipps & Co, Limited. ... 1,607 2

1245 Trustees of Andrew Carnegie's Estate, Dr.

Sixty y For amt remitted W.T. Berwindon Solicitors, covering Trust Funds in their hands with interest to date Sundries £ 3830 17/ - $ 18,624 73

1491 Carnegie Library Allegheny

Sixty y For amt paid John Walker, Treas ... 16,432 12

1215 Keystone Bridge Co, Stock.

Sixty 10 For 2486⅔ Shares of Stock, purchased from C.H. Coe, Ltd @ £80 per, for which Cert of Holding has been received, ... 1,023,232 38

1217 Jorgensen Land Co.

Sixty 16 For amt paid Mary J Bennett, Trust, covering 3rd Instal of 20% on Stock Subscription, 6,000 00

1496 Edinburgh Library Gift

Sixty 15 For amt remitted C.H. Odevaine to credit of £ for £5000 - 0 - 0 being Proceeds of City Chamberlain of Edinburgh, ... 24,521 10 4

1216 Mrs Harriet Brown, Trust

Sixty 20 For amt received from A/c Trust Funds, 50,000 00

1494 Sundry A/c

1232 To Other Persons,

Sixty 31 For Sundries accounted during July, 1888. 70 00

70 00

Carnegie Phipps & Co.

Jan 1	To Dividend,		16285 50
" 16	Keystone Bridge Co.		
	Carnegie, Phipps & Co. for Dividend of 4% on 5914 shares $ 11828 00		
	" " " 4% " 100 " 200 00		
	" " " 4% " 100 " 200 00	11828 00	
	(Stock is still standing in name of Carnegie, Phipps & Co. Limited.)		
" 4	Carnegie Bros & Co. to Capital		
	To subscription for Stock 4% on 25000 00 Capital	1000000 00	
" 18	Union Iron Mills Stock.		
	Carnegie Bros & Co. for Div'd 2% on 632 shares.	12640	
" 18	Union Iron Mills Stock		
	Carnegie Bros & Co. for Div'd of 3% on 1320 shares	6600	
" 18	Edgar Thomson Steel Co.		
	Carnegie Bros & Co. for Div'd of 1% on 4400 Shares,	22000	
" 4	Carnegie Bros & Co. to Capital		
	To subscription for Stock 2% on 25000 00 Capital	500000 00	
Jan 20	Int. on Call Loans	5938 15	
" 26	To Int. on Morrison Co. Stock		
	Carnegie, Bros. & Co. for Interest on Sinking Funds, from		
	25th Sept. to 16th Dec. 1887 :-		
	82 days @ 6% on 1814860		5938 15
" 31	Sundries Carnegie, Bros. & Co.	51950	
	To Sundry Securities,		
	Stock. For Dividends of the Western Car Co.		
See letter of Aug 1888 from Westn Car Co.	received by Mr. Carnegie in May & not reported to Pgh. Office :-		
" 19	Western Car Co. Stock,		
	For Div'd Feby 1889 of 50¢ per share,		11000
	Div'd Feby 1888 " 50¢ do		11000
	Div'd May 1888 " 50¢ do		11000
" 19	Mrs M. Carnegie, Western Car Co. Stock		
	For Div'd Feby 1889 of 50¢ per shares		6250
	Div'd Feby 1888 " 50¢ do		6250
	Div'd May 1888 " 50¢ do		6250
" 19	Western Car Co. Stock,	33000	
" 26	To Dividend,		
	July 31. For Div'd Feby 1889, 220 shares @ 50¢		110
	Div'd Feby 1888 220 " " 50¢		110
	Div'd May 1888 220 " " 50¢		110

August 31, 1888.

203	Carnegie Bros & Co, Ld. Open	118 88 24	
	To Sundry Accounts.		
131	Elizabeth Harrison, Trust.		
	Aug 3 For amt paid for deposit being		
	5% for Interest due her at		
	Sunset 2788 returned.		144 33
19	Western Can Co, Stock.		
	Aug 3. For Div of 2% on 220 Shares,		11000
47	Mrs M Carnegie, Mrs. Can Co, Stock.		
	Aug 2 For Div of 2% on 125 Shares,		6250
13	Union Supply Co, Ld. Capital.		
	Aug 4 For Div of 363 636/1000 % on $1750000 Cap		6236091
223	Pgh Pittsburg & Ft. W. & C. Co, Bonds		
	Aug 9 For Interest on 96 ($1000 ea) Bonds		
	from Jany 1. to July 1. 1888,		
	96 Coupons @ $25 ea		240000
210	Keokuk & Hamilton Bridge Co, Bonds,		
	Aug 11. For 1/2 of Interest (Gold in full) due		
	Oct 1879 on Coupons #21 to		
	165 Coupons @ $20 ea $3300.00		
	120 payments made by Trico.		
	Gilman Texas & A.A. Co,		
	to Miss Jennie Johns		
	See J.S. Springer Cary 654 1200.00		2100.00
22	Keokuk & Hamilton Bridge Co, Coupons,		
	Aug 11. For 1/2 of Interest (Gold in full) due		
	Oct 1879 on Coupons #21 to		
	27 Coupons @ $20 ea		540000
155	Shiloda Company, Stock.		
	Aug 27 For Div # 34, 10% on 1321 Shares,		66050
168	Shiloda Company, Trust Conf.		
	Aug 27. For Div. # 34, 10% on 440 Shares,		22000
4	Carnegie Bros & Co, Ld Capital,		
	Aug 31. For Div # 39- 2% on $2500000.00 Cap.		5000000
244	Sutton, J & Charges	3600	
56	To Mrs M S Sutton, Trust.		
	Aug 18. For Interest on Trust Funds from		
	Sunset 18, to Aug 18. 1888 -		
	2 Mos @ 7% on $300000		3500
139	Charity & Gifts	1200.00	
21	To Keokuk & Hamilton Bridge Co, Bonds		
	Aug 11 For pecuniary wishes to Miss Jennie		
	Johns, (by authority of Mar 6.)		
	Payments made, out of Interest due on Oct 1879		
	Oct 1887 $600.00 Coupons, as per letter of Theodore		
	June 1888 600.00 Gilman, Texas, dated Aug 1788,		1200.00

Aug 31, 1888.

Carnegie Accounts

To Carnegie Bros & Co, Ld. Open. 9421385

Carnegie Library, Allegheny

Aug 4. For amt paid John Watson, Trust. 45000

All C. Frick Coke Co Stock

Aug 4 For amt paid for 1239 Shares of Stock purchased July 24/88 @ $50.00 per. 6195000

Carnegie Library, Allegheny.

Aug 10. For amt paid John Watson Trust 16000000

Pittsburgh, Painsville & Fairport Ry Co Stock.

Aug 14. For amt of P.P.& F. Ry Co Stock in favor of C.B.& Co, Ld, covering final payment (40%) of original Note for $3122.86, being part of Andrew Carnegie's Subscription to Construction a/c, $12449.15 Interest from July 1/88 to Aug 14/88 = 6 mos 13 days 37270 12828850

Mrs Margaret J. Barbour Trust

Aug 15. For amt remitted herein for full, for Trust Funds, with Interest, 3035000

Dividend Accounts.

To Dividend. 12369801

C. C. Iron & Coal Co Stock.

Aug 3. For Div of 2½% on 220 Shares, 11000

Edgar Thomson Steel Co, Ld. Capital.

Aug 4. For Div of 3.03.03% on $1,452,300 Capital 4334401

Pgh, Virginia & C. R.R. Co, Bonds.

Aug 9 For Interest from Aug 1 to July 1/88, on Bonds, 96 Coupons, @ $25.00 2400000

Keokuk & Hamilton Bridge Co, Bonds.

Aug 11 For Balance of Interest now half due & Oct 18-9 on Coupons #21, 16 Coupons @ $20.00 320000

Chicago Company Stock.

Aug 27. For Div #34, 1% on 1321 Shares, 660500

Chicago Company, Tr. Cert.

Aug 27. For Div #34, 1% on 440 Shares, 220000

Carnegie Bros & Co, Ld. Capital

Aug 31 For Div #39. 2% on $25000000.00 Cap 5000000

Carnegie Bros & Co, Ld. Special.

Aug 31. For Div #39. 2% on $ 233333.34 Cap 466666

August 1887.

Sundry Accounts,

To Sundry Accounts,

August. For Transfer of the following to bring all Yds pertaining to the P. & P. Contract into that Yd, the Dr of which will then show the actual cost of A. Carnegie's 1/6 interest in the reconstruction of the P. & P. Railroad:—

Yd 23 Cr. P. & P. Railroad Co. Bonds,
For Dr of May 1/87 on J folio 132. 136000 00

Yd 23 Cr. P. & P. Railroad Co. Stock,
For Dr of Apr 30/87 on J folio 136. 23640 78

Yd 99 Dr. P. & P. Railroad Co. Interest,
For Cr of July 1/87 on J folio 146 1260 00
Jany 1/88 " 173 980 00
Jany 25/88 " 173 1026 00
July 1/88 " 184 300 00 3566 00

Yd 27 Dividend Yd,
For Cr of July 1/87, in error, on J folio 148 425 00
Stated have been credited to P. & P. Railroad

Yd 13 P. & P. Railroad Co. Int.
For Diff. between Cr & Dr of above, transfd Sundry Accts, 42291 60

Sundry Accounts,

To Sundry Accounts

August. For Bonds & Stock of the P. & P. Ry Co, received by Andrew Carnegie; as his Share, for the 1/6 cost of the reconstruction of that Road, and adjustment between Cost & Value (estimated) of Same: —

Yd 23 Dr. Pittsbg. P. & P. Railroad Co, Bonds,
For 96 $1000 Cr Bonds - Et Value @ $900 86400 00

Pittsbg. P. & P. Railroad Co, Stock,
For 1160 Shares of Stock, Par $100 Cr Et Val @ $85 98600 00

Yd 13 Cr. Pittsbg. P. & P. Railroad Co.
For Cost of Bonds & Stock, above, 87740 78

Stock Yd,
For Adjustment between Cost & Est. Value, 85 4259

(* Includes 33 Shares sold to J. T. Patton, Apr 15/87 J folio 184)

August 31, 1888

136 167	John D. Milton To Carnegie, Phipps & Co, Ld. Opn. Aug 31. For amount paid him, covering interest on ¾ from May 1/88 to Sept 1/88 = 6 Mos 2 6% on $600000	18000	18000
193 331	Sundries Dr. To John O'Hara, Aug 31. For services rendered during August, 1888,	700	700
Void "	H.C. Frick Coke Co, Stock, To Mission Supply Co, Ltd Cap. Aug 4. For Capital of the Mission Supply Co, Ltd. carried with the purch- ase of H.C.F.C. Co, Stock, 1239 Shares, dated July 24/88, for which Certificate No 80 has been issued.	154875	154875
13 8	Mission Supply Co, Ltd. Capital, To H.C. Frick Coke Co, Stock, Aug 4. For Capital in the Mission Supply Co, Ltd. carried with the purchase of 1239 Shares of H.C. Frick Coke Co, Stock, dated July 24/88, for which Cert. # 80 has been received,	154875	154875

1 3	Carnegie Bros & Co, Ltd. Dr.	$ 2 0 9 1 0 0 0	
	To Sundry Accounts		
36	Bills Receivable,		
	Sept 8. For amt. received from M. D. & W. Lewis		
	for his Note & Coupons from Dec 13/82		1 0 0 0 0 0
36	Bills Receivable,		
	Sept 8. For Interest received on above Note		
	from 27/8/84 to Sept 3/88 - 66 days @ 6%		1 1 0 0
72	Robert Mellon,		
	Sept 14. For amt received on 4th Mortgage,		2 0 0 0 0 0
168	Philada Co, Stock		
	Sept 26. For Div #35, 1% on 1321 Shares,		6 6 0 5 0
169	Philada Co, Guarantee Certf.		
	Sept 26. For Div #35, 1% on 440 Shares,		2 2 0 0 0
1 4	Carnegie Bros & Co, Ld. Capital,		
	Sept 29. For Dividend #40 of 2%		5 0 0 0 0 0 0
1 5 6	Sundry Accounts,		
	To Dividend,		5 0 4 1 1 3
1 6 1	Philadelphia Co, Stock,		
	Sept 26. For Div #35, 1% on 1321 Shares.	6 6 0 5 0	
1 6 8	Philadelphia Co, Guar. Certf.		
	Sept 26. For Div #35, 1% on 440 Shares	2 2 0 0 0	
1 4	Carnegie Bros & Co, Ld. Capital,		
	Sept 29. For Div #40, 2% on $ 2500000 00	5 0 0 0 0 0 0	
1 5	Carnegie Bros & Co, Ld. Special,		
	Sept 29. For Div #40, 2% on $ 2333334	4 6 6 6 6 8	
1 3 8	John F. Wilson,	5 0 0 0 0 0	
1 3 8	To Carnegie, Phipps & Co, Ld. Dr.		
	Sept 8. For this amt paid him on 4c		5 0 0 0 0 0
1 9 2	Andrew Carnegie, Personal,	2 9 1 0 0 0	
2 5 0	To William Morrison, Trust,		
	Sept 15. For this amount handed by		
	William Morrison to Mr. A.C.		
	in Securities sold, on or about		
	Sept 15/88, for deposit, to bear		
	Interest @ 6%,		
	£ 600 - $ 2919 $ 4 85		2 9 1 0 0 0
	By authority of Mr. Carnegie Oct 12/88, initials,		
2 4 1	Jno. D. O'Neil,	3 0 0 0 0	
2 4 4	To Interest & Exchange,		
	Sept 10. For Interest on Bond & Mortgage		
	from Mar 1/88 to Sept 1/88,		
	= 6 mos @ 5% on 12000 00		3 0 0 0 0

Sept 1st to Sept 30th, 1888.

203	Sundry Accounts,		
	To Carnegie Bros & Co Ld Open.		2610000
498	Carnegie Library, Allegheny.		
	Sept 4. For amt paid Asher Walker, Treas	1900000	
161	Miss Dennis Brown, Trust.		
	Sept 4. For amt paid Miss Brown, per order		
	Sales 4/88, $500.00 & Aug 29/88 $500.00	100000	
192	Andrew Carnegie, Pers.		
	Sept 10. For this amt remitted H.M.		
	Gardner, Chicago, on account		
	Legal Services,	50000	
192	Keystone Land Co		
	Sept 11. For amt paid Sec of Treasury Treas,		
	for 4th Assessment of 20%,	60000	
192	Andrew Carnegie, Pers.		
	Sept 18 For amt remitted to Geo. M.		
	Schaeffer & Co, on order of H.C.		
	a/c repairs &c to My Residence	500000	
204	Interest & Discount	218182	
	To Sundry Accounts.		
186	John T Wilson,		
	Sept 1. For Interest on a/c from May 1/88		
	to Sept 1/88 - 6 Mos @ 6% on $60000.00		18000
161	Miss Dennis Brown, Trust,		
	Sept 29. For Interest on Trust Funds, to Oct 1/88		
	per Stock Book "C" folio 25.		14932
201	Miss Catherine W Hogan, Trust.		
	Sept 29. For Interest on Trust Funds from		
	May 1/88 to Sept 1/88. 6 Mos @ 10% on $1000.00		500
201	Miss Anna Aitken, Trust,		
	Sept 29. For Interest on Trust Funds, from		
	May 1/88 to Sept 1/88. 6 mos @ 6½% on $1000.00		1625
39	Bills Rec'd.	1100	
44	To Interest & Exchange,		
	Sept 5. For Int on Mrs Kennedy's Note paid for		
	$1000.00 dated Dec 3/82 @ 6 years -		
	Int from 3/11 to Sept 1/88 - say 66 days @ 6%		110
193	Stables &c.	7000	
12	To John O'Mara,		
	Sept 29. For Services rendered during		
	September, 1888,		7000

October 1888,

233	Carnegie Bros & Co, Ltd "Open"		
	To Sundry Accounts,		
11	Yough Northern Ry Co, Stock,		
	Oct 1. For Dist #18, 2109 Shares @ $1.25 = 2½%		26362.50
12	Yough Valley Co, Stock,		
	Oct 1. For Dist #8, 2564 Shares @ $3.00 = 3%		7692.00
211	Jno P O'Neil		
	Oct 1. For Interest on Bond & Mortgage from		
	May 1888 to Sept 1888 =		
	6 Mos @ 6% on $12000.00		3000.00
132	Carnegie Co-operative Store		
	Oct 2. For Interest on Bond & Mortgage		
	from Apr 1888 to Oct 1888 =		
	6 Mos @ 6% on $3000.00		900.00
10	Keystone Bridge Co, Stock,		
	Oct 9. For Dist #38 on 100 Shares held		
	in name of & received from		
	Ch. L Griffin Returning Ch. B.		1000.00
	Oct 12 For Dist #38 on 7900 Shares		
	= 2% or $1.00 per Share,		7900.00
	Oct 18. For Dist #38, on 100 Shares held in		
	name of Geo Lauder,		100.00
248	Philadelphia Co, Stock,		
	Oct 26, For Dist #36, 1% on 1320 Shares,		660.00
168	Philadelphia Co, Trust Certf.		
	Oct 26. For Dist #36, 1% on 440 Shares,		220.00
192	Andrew Carnegie, Pers.		
	Oct 30, For amt received from Ch. Phipps		
	his own check in his favor		
	from Richey, Clemson & Co, being		
	final payment Dist #36, on all		
	Old & Mc Veigh & Co		33.00
4	Carnegie Bros & Co, Ltd Capital,		
	Oct 31. For Dist #41, 2% on $2500000.00 Cap.		50000.00
192	Andrew Carnegie, Pers.	1000.00	
167	To Carnegie, Phipps & Co, Ltd. Open,		
	Oct 13. For amount remitted to Louise		
	Whitfield Carnegie,		500.00
	Oct 24. For amount remitted to Louise		
	Whitfield Carnegie,		500.00
193	Sundries	7000	
232	To John O'Hara,		
	Oct 31. For services rendered during		
	October, 1888.		70.00

Oct 31st 1888.

Sundry Accounts

To Carnegie Bros & Co, Ld. Open.

Carnegie Library, Allegheny.

Oct 1. For amt. paid John Walton, Trus. 40000

" 8. For do do 72000

Mrs Samuel Brown, Trust.

Oct 12. For amt paid on account 50000

" 20. For amt paid W. S. Brown on order of Oct 27/88, 100000

Sheriff's Office.

Oct 24, For amt remitted by W. & Nevin collecting contribution to "M. Arnold Memorial Fund." £1000/- @ $4.88½ 4885.00

Andrew Carnegie, Pres.

Oct 24. For amt remitted Dean Cross'd Fund for Bills Dept 2988, "Library Assn", £488/11/- @ $4.88½ 2386.57

Duquesne Land Co,

Oct 26. For amt paid Jas J. Bennett, Treas. covering 8th and final Instal of 4% on Stock Subscription, 60000

Union of Exchange,

To Sundry Accounts,

Misses C. Ann & E. Martin, Trust.

Oct 31 For Interest on Trust Funds from May 1. to Oct 31/88, = 6 mos @ 1% on 26578.- = (£2742/6 @ $4.90) 13289

Daniel Rosenbaum, Trust.

Oct 31. For Interest on Trust Funds from May 1 to Oct 31/88 - 6 mos @ 9% on $3389.72 = (£3192/7 @ $4.90) 15254

Miss Agnes C. King, Trust.

Oct 31. For Interest on Trust Funds from May 1. to Oct 31/88 - 6 mos @ 6% on 2900.00 8700

Mrs R. S. Begg, Trust.

Oct 31. For Interest on Trust Funds from May 1. to Oct 31/88 - 6 mos @ 6% on $2900.00 8700

Carnegie Co-operative Store.

Oct 1. For Interest on 4% from Apr 1/88 to Oct 1/88 - 6 mos @ 6% on $2000.00

October 1, 1883.

Sundry Accounts,
To Dividends,

11 Yough. Mthn. Ry Co. Stock,
Oct 1. For Div'd #18 of 2½% = $1.25 per Share, 26362.50

12 Yough Wat'r Co. Stock,
Oct 1. For Div'd #8 of 3% = $3.00 per share, 7690.00

15 Keystone Bridge Co. Stock,
Oct 5 For Div'd #38 of 2% on Stock held in name of Andrew Carnegie, 7900 3/4 Shares, $79.00.67
100.00
A. L. Griffin, 100 "
100.00
Geo. Lauder, 100 "
8100.67

248 Philada. Company Stock,
Oct 26. For Div'd #36 of 1% on 1320 Shares, 6600.00

68 Philada. Company Trust Cert.
Oct 26. For Div'd #36 of 1% on 440 Shares, 2200.00

4 Carnegie Bros & Co. Ltd Capital,
Oct 31. For Div'd #41 of 2% on $250.000.00 Cap. 5000000

5 Carnegie Bros & Co. Ltd Special,
Oct 31. For Div'd #41 of 2% on $233333.34 46666.67

32 Carnegie Co-operative Association 3000

244 To Interest Exchange,
Oct. 1. For Interest on Sc from Apr. 1/83 to Oct 1/83 = 6 mos @ 6% on $2000.00

Nov 30th 1889.

200	Carnegie Bros & Co, Ltd. Dr.	188500	
	To Sundry Accounts,		
18	Columbia Oil Co, Stock,		
	Nov 1 For Div #62 of 2% on 635 Shares,		12700
19	Western Gas Co, Stock,		
	Nov 2 For Div of 2% on 220 Shares,		11000
47	Mrs M Carnegie, Western Gas Co, Stock,		
	Nov 2. For Div of 2% on 125 Shares,		6250
36	Bills Receivable,		
	Nov 9. For Interest on Note @ 1 year from		
	Nov 9/88 of Stanton Steel Co, Ltd.		
	from Nov 9/88 to May 9/89 -		
	182 days @ 6% on $15000.00		4550
71	Real Estate,		
	Nov 19. For this amt paid on 2nd Bond		
	& Mortgage dated July 2/83		10000
244	Philada Company, Stock,		
	Nov 24 For Div #37 - 1% on 1321 Shares,		6605
168	Philada Company, Trust Certf.		
	Nov 24. For Div #37 - 1% on 440 Shares,		22000
70	R. B. Ormiston,		
	Nov 28. For Interest on Loan, May 31/15		
	Nov 30/88. Cons. @ 6% on $5000.00		15000
	Sundry Accounts,		
228	To Dividend,		111750
19	Columbia Oil Co, Stock,		
	Nov 1. For Div #62, 2% on 635 Shares ($100.00)	12700	
	Western Gas Co, Stock,		
	Nov 2. For Div of 2% on 220 ($25.00) Shares,	11000	
244	Philada Company, Stock,		
	Nov 24. For Div #37, 1% on 1321 ($50.00) Shares,	66050	
168	Philada Company, Trust Certf.		
	Nov 24. For Div #37, 1% on 440 ($50.00) Shares,	22000	
252	Andrew Carnegie, Personal,	1000000	
147	To Carnegie, Phipps & Co, Ltd.		
	Nov 20. For amt remitted him, to A.C.M.		500000
	Nov 30. For amt remitted to Louise		
	Whitfield Carnegie, —		500000
194	Station A/c	7000	
232	To John O'Hara,		
	Nov 29 For Services rendered during		
	November, 1889,		7000

Sundry Accounts,
204 To Carnegie Bros & Co, Ltd "Open." 7199165
486 Carnegie Trust Literary, &c, &c,
Nov 2. For this amt paid Schuylkill Trust, Trustee. 40000
Nov 6. For do do 155000
449 J. S. Morgan & Co,
Nov 6. For this amount remitted them, on A/c
£58703/0 @ $4.88½ 286768
Texas & Pacific Ry. Co, Securities, Adjustment &c,
Nov 9. For this amt remitted to the Central
Trust Co, N.Y.-
Consisting 19 Certificates of Stock
of "Proprietary Interest in Lands",
rec'd in exchange of T. & P. Ry. Co.
Holdings, viz:-
1980 Shares of "Prop. Int. in Lands" @ 95 900.00
Scrip Certf do 36.00
19 Certificates @ 98936.00 198936
446 Edinburgh Library, Gift,
Nov 12 For this amt remitted to Col. Ord, R.E.
to meet Draft at 10 days sight,
dated Oct 30/88, drawn by the
Provost Marshall, and City Cham-
berlain of Edinburgh, £5000/- 24489.79
449 J. S. Morgan & Co,
Nov 15. For this amount remitted them
in full of A/c and £191/7/8 Sugo 936.82

Sundry Accounts,
344 To Interest & Exchange, 60500
36 Bills Receivable,
Nov 5. For Interest on Hamilton Steel & Co's
Note dated Nov 5/88 @ 1 year,
from Nov 5/88 to May 5/89 -
182 days
6 mos @ 6% on $15000.00 45500
70 A. P. Morris,
Nov 29. For Interest on Loan, from
May 31/ to Nov 30/88 =
6 mos @ 6% on $5000.00 15000

344 Interest & Exchange 44100
To Sundry Accounts,
179 Emmit D. Whitfield, Trust,
Nov 29. For Interest on Trust Funds,
from May 31/ to Nov 30/88. 6 mos @ 6% on $6500.00 19500
6 Jno D. Champlin, Jr. Trust,
Nov 29. For Interest on Trust Funds from
May 31/ to Nov 30/88, 6 mos @ 6% on $8200.00 24600

Montreal, 1888

	Andrew Carnegie, Personal,	291	348
	To J. S. Morgan & Co,		
Nov 30.	For Checks (& sundry expenses) paid by J.S.M. & Co, for A. Carnegie during 1888 trip to Europe, as per Statements filed, Statement Sept 29, £5781/6/11 @ 4.88½ $28244.11		
	do Nov. 3, 1891/6/11 @ 4.89¼ 9293.37		291 348
	Interest & Exchange,	439	02
	To J. S. Morgan & Co,		
Nov 30.	For Interest on Cash advanced to pay Checks drawn on them, as per their statements filed, Statement Sept 29, £888/6/10 @ 4.88½ $4331.50		
	do Nov 3. 1019 @ 4.89¼ 7.52		439 02
	Farnham Litchfield,	6	00 00
	To Andrew Carnegie, Pers,		
Nov 23,	For Cash loaned him on his Bill dated Nov 23/88,		6 00 00
	Interest & Exchange,	34	980
	To Miss Caroline A. Wilson,		
Nov 9.	For Interest on her 2d Trust Nov 9. '87 to Nov 9. '88, 1 year @ 6% on $5800.00		34 980
	Andrew Carnegie, Personal,	0	00 00
Void Entry	To Carnegie, Phipps & Co, Ltd.		
	Nov 30, For this amt transmitted him to-day.		0 00 00
entered	do. For this amt transmitted to Mrs Carnegie,		0 00 00

December 31st 1888.

257	Texas & Pacific Ry. Co. Securities, "Adjustment A/c"	10868800	
	To Sundry Accounts,		
	Nov. 20. For Book Value of T. & P. Holdings transfd. to this A/c. covering Securities surrendered (in exchange for others) as per Circular of May 1st 88 from the Bondholders Committee:		
222	Texas & Pacific Ry. Co. Ed'd. 2nd & Ld. Bonds, 1444, ($1000.00) Bonds carried @ 61 1/2		8874000
161	Texas & Pacific Ry. Co. Ed'd. 2nd & Ld. Bond, Subscription, $40,320.00 carried at 40 per		1612800
180	Texas & Pacific Ry. Co. Gen. Mort. Convertible Bonds, 4, ($1000.00) Bonds carried @ 1000.00		400000
	Sundry Accounts,		
257	To Texas & Pacific Ry. Co. Securities, "Adjustment A/c."		11067736
	Nov. 20. For Adjustment of Estimated Value of Sund. T. & P. Securities received in exchange of former (& preceding entry) Holdings:-		
258	Texas & Pacific Ry. Co. 1st Mortgage Bonds, 4, $1000.00 Bonds, @ 1000.00	4000000	
259	Texas & Pacific Ry. Co. 2nd Mortgage Bonds, 86, $1000.00 Bonds, @ 400.00	3440000	
260	Texas, Pacific Land Trust, 1989, $100.00 Shares, @ 20.00	3978000	
258½	Texas & Pacific Ry. Co. 1st Mort. Bond Scrip, Scrip Certificate #1977 for $614.00 @	61400	
259½	Texas & Pacific Ry. Co. 2nd Mort. Bond Scrip, Scrip Certificate #1144 for 400.00 @ 40.00	16000	
260½	Texas Pacific Land Trust, Scrip Certificate #150 for 36.00 @ 20.00	720	
175	Stock A/c, Adjustment Value of Securities surrendered & those received, $29,726.80 1% Cash payment on Pool of T. & P.'s Land Trust Shares & Scrip = 1,989.36	3171616	
	Statements explanatory filed with Securities,		

Sundry Accounts to,

To Carnegie Bros & Co, Ltd. Open, 248938

Stables &c,

Dec 7. Errant, Wood Kirk & Son, for
Rent of Stables, 1 year to 180000

Andrew Carnegie, Esq.

Dec 7. For Rent paid Tiffany & Co, for Kirk
Nov 1888, attached to C.B. & Co. Ld. Vou. 136550

Charity & Gift,

Dec 11, For London Off, remitted Thos.
Morrison, for Christmas Presents,
(Settled A.C. 12/12/88) £150/- @ 4.90 73500

Eleo. London Off. Open.

Dec 11. For London Off, remitted him, for
Christmas Presents (Letter of
A.C. 12/12/88) £160/- @ 4.90 78400

Charity & Gift,

Dec 11. For London Off, in favour of Stan-
fordmill High School, collecting
4½ of 6 annual Contributions
£100/- @ 4.90 49000

Carnegie Library, Allegheny,

Dec 13. For this amt paid John Hackworth a/c. 56958
24. For do do 53604

Charity & Gift,

Dec 13. For this amt remitted A.J. Drexel,
Subscription to Endowment
Fund for family of D.J. Randall, 10000

Carnegie Library, Braddock,

Dec 31 For Transfer of amounts paid on
a/c Library from July 1/88 Dec 31/88 1246108

Interest Exchange,

Dec 31. For Interest on Carnegie Library,
Bds, a/c, comprised on mon-
thly payments as—
July 31 to Dec 31 = 5 months on 97.85
Aug 31 " " = 4 " 578.82
Sep 30 " " = 3 " 227.21
Oct 31 " " = 2 " 774.07
Nov 30 " " = 1 " 152.32
Dec 31 — = — " 10630.81 = 23944

Stables &c.

To John Sellers, 7000

Dec 31. For Services rendered,
during December, 1888.

December 1888,

208	Canadian Bttg & Coy Ltd Open,	1039072	
	To Sundry Accounts,		
11	Yorough. Athn Ry Coy Stock.		
	Dec 11. For Divl #19. of 2½% declared Dec 17th,		
	2109 Shares at #125		263625
248	Shilada Company, Stock.		
	Dec 25. For Divl #38 of 1% on 1321 Shares,		66050
168	Shilada Coy Trust Certificates,		
	Dec 25. For Divl #38 of 1% on 440 Shares,		22000
12	Yorough Waterl Coy Stock.		
	Dec 27. For Divl #9 of 3% declared Dec 26/88,		
	256½ Shares @ #3.00		76950
10	Suspense A/c		
	Dec 31. For amount paid from C.E. Moore, Corrg		
	cash handed him by Nat Bank		
	Feby 27/89 - per Journal Entry f 177		20400
244	Interest & Exchange,		
	Dec 31. For Interest on Open A/c from July		
	1/88 to Dec 31/88, as per Statement filed,		
	Int on Credits, #14.539.24		
	Int on Debits, 8.638.77		5900.47
244	Interest & Exchange,	1213702	
5	To Canadian Bttg & Coy Ltd Special		
	Dec 31. For Gross Interest on #429,333.34, 200/		
	of 4½% Capital, to Nov 1/88 = #12880.00		
	" Gross Interest & Mort 1.		
	to Dec 31/89 on #12880.00 12880		
	#. #13.00880		
	Less - Gross Interest on amt		
	reduction of original		
	Debt at July 1/89, to Dec 31/89;		
	Original Charge, #429333.34		
	Debt at July 1/89, 420,029.72		
	Gross @ 6% on #9,303.62 =	277.11	
	" Interest on Dividends di-		
	July 10. Divl #37. Shares 21ds. on #9333.33	266.00	
	" 31. " 38.5 " - 466667	116.67	
	Aug 31. " 39.4 " - 466666	93.33	
	Sept 30. " 40.3 " - 466667	70.00	
	Oct 31. " 41.2 " - 466667	46.67	
	Ct, 871.78		12130224

	Carnegie Phipps & Co. Ltd.		
226	To Sundries,		428625
	Sundries Dr. to Carnegie Phipps & Co. Ltd.		
	Dec 31 For 6 months @ 2½% =		
	210 Shares @ £100	26250	
248	Friends Company Works,		
	Dec 31 For 3 months @ 1½% on 1821 Shares,	6000	
168	Friends Company Furnaces		
	Dec 31 For 3 months @ 1½% on 800 Shares	2000	
12	Lough Swilly Co. Works,		
	Dec 31 For 3 months @ 3% on 2562½ Shares,	7690	
	Sundry Accounts		
164	To Carnegie, Phipps & Co. Ld. Open,		2000000
26	Pittard & Potter,		
	Dec 14. For this amt remitted to him,		
	covering Loan on his Note		
	dated Dec 1/82 £12000, with		
	interest, accompanied with		
	100 Shares of Capital in the		
	Newspark Press Company Ltd.		
	as collateral security, for	1000000	
211	Andrew Carnegie, Personal,		
	Dec 14. For this amt remitted him,	500000	
	24. For this amt remitted to		
	Louise Whitfield Carnegie	500000	
458	Sundries, Exchange	1075247	
458	To C.P. & Co. Ltd Wife's Marriage Settlement (6)		
	Dec 31 For Transfer on Profit & Loss		
	Dr 31/88 - 6 mos @ 6% on £358,415.13.2		1075247
166	Carnegie, Phipps & Co. Ltd Open,	2236522	
242	To Andrew Carnegie, Personal.		
	Dec 31. For this amount transferred from		
	A/c of Louise Whitfield Carnegie,		
	by her authority, on the Books		
	of C. P. & Co. Ltd.		2236522
473	C. P. & Co. Ltd. - Wife's Marriage Settlement,	3816799	
166	To Carnegie, Phipps & Co. Ltd. Open,		
	Dec 31 For this amt transferred from former		
	A/c at 6%, covering accrued		
	interest credited to her A/c		3816799

Dec 31st 1888.

244 Interest & Exchange
To Sundry Accounts,
3299 05

59 Mrs Nancy Bradley, Trust
Dec 15. For Interest on Trust Funds from
June 15/88 to Dec 15/88 = 6 mos @ 7% on $6000 210 00

161 Mrs Jemima Kerrins, Trust
Dec 19. For Interest on Trust Funds, in
full, per Stock Book C. fol. 29. 135 60

44 George Landon Jr. Trust
Dec 31. For Interest on Trust Funds from
June 30/88 to Dec 31/88 = 6 mos, £200,- @ $4.89 977 80

163 J. Leal, Trust
Dec 31. For Interest on Trust Funds from
June 30/88 to Dec 31/88 = 6 mos, £80,- @ $4.89 234 60

48 Miss Mrs Johnston Henderson, Trust
Dec. 31. For Interest on Trust Funds from
June 30/88 to Dec 31/88 = 6 mos, £10,- @ $4.89 48 90

54 Miss Amelia A. Hill, Trust
Dec 31. For Interest on Investment Funds,
June 30/88 to Dec 31/88 = 6 mos @ 7% $1826.28 638 20

60 Mary E. Brennan, Trust
Dec 31. For Interest on Investment Funds,
June 30/88 to Dec 31/88 = 6 mos @ 8% on $1000.00 40 00

242 Colin Stanford, Trust
Dec 31. For Interest on Trust Funds from
June 29/88 to Dec 31/88 = 6 mos. 3 days,
@ 6% on $2438.75 76 99

151 Allan Cameron, Trust
Dec 31. For Interest on Trust Funds from
June 30/88 to Dec 31/88 = 6 mos @ 6% on $4358.00 130 75

52 Maitland Bisnett, Trust
Dec 31. For Investment on Investment Funds
Jan 1/88 to Dec 31/88 = 1 year @ 10% on $207863 20786

212 Mary Campbell Mackenzie,
Dec 31. For Interest on Investment Funds,
June 30/88 to Dec 31/88 = 6 mos @ 6% on $8747.50 262 42

195 John J. Cameron, Trust
Dec 31. For Interest on Trust Funds from
June 30/88 to Dec 31/88 = 6 mos @ 6% on $3200.94 96 00

131 Miss Elizabeth Cameron, Trust
Dec 31. For Interest on Trust Funds from
June 30/88 to Dec 31/88 =
6 mos. @ 7% on $600.00 $21.00
Aug 4 to Dec 31/88 =
4 mos 28 ds @ 7% on $149.33 4 30 25 30

Ledger B 224 1888

244	Stationery Exchange,		97	34 6
	To Sundries, Accounts,			
59	A. Anderson, Esqr.			
	Dec 31. For Stationery on hand Dr. per			
	Ledger 1/1/87 to Dec 31/87 - 1911 @ 12/9 on £ 6369.47	£ 764.34		
	Nov 4/ " Dec 31/87 - 1002 " " 480.00	8.96		
	Jan 1/ " Dec 31/88 - 1911 " " 7622.77	814.92		
		1588.02		
	Less Stationery credited Dec 31. 1887	779.22		80 79 1
232	John O'Hara,			
	Dec 31 For Stationery on hand Jan 1/88 Dec 31/88			
	Ledger folio 28. Credits, 82.26			
	" " Debits, 3.98	£ 78.27		
	Stock 1/1 to Dec 31/88:-			
	Ledger folio 34 Credits, 90.24			
	" " Debits, 4.86	85.38		163 65
244	C. & C. Mackie,		47	05
	To Stationery Exchange			
	Dec 31. For Subscription Book, from Stock 1/88 to Dec 31/88 - Gross @ 6/9 on £ 138.05			47 05
244	George Lauder Jr. # 2.		2265	64
	To Stationery Exchange,			
	Dec 31. For Stationery on hand to Nov 1/88:-			
	May 1/87 to Nov 1/87 - Gross on £ 244,326 23	£ 730.08		
	Nov 1/87 " May 1/88 - 6 " " 251,666 15	754.99		
	May 1/88 " Nov 1/88 - 6 " " 259,216 03	777.648		2265 64
78	Carnegie Bros & Co. Ltd. Open,		3411	024
	To George Lauder Jr # 2			
	Dec 31. For this amount transferred from Dr. of G. L. Account # 2 to the credit of A. Carnegie Son & Co. Ltd Books: per order of G. Lauder,			3411 024
166	Carnegie, Phipps & Co. Ltd. Open.		9248	76
	To Lucy Furnace Company Ltd. Capital,			
	Dec 31. For this amt. covering pro rata shares of the Assets of Lucy Iron Co. Ltd. in the hands of the Liquidating Trustees of said Association: said amt. representing an open Dr. against Carnegie, Phipps & Co. Ltd. at Oct 1/88 - which in lieu of cash payment by C. P. & Co. Ltd. by agreement with the Partners of Lucy Furnace Co. Ltd. retirees that transfer of liability by credit on books of C. P. & Co. Ltd. to the Partners of L. F. Co. Ltd as their pro rata shares appears: Andrew Carnegie being			9248 76

Accounts 1888.

Sundry Accounts

To Stationery & Exchange a/c, 1902 3 4

To C.P.R. Co. Ltd. Chairman Stock & Co. Ltd. Capital a/c,

Dec 31. For Interest from Transl 30/6 to

Dec 31/88 = 6 mos @ 6% on $141,288.27 4233 86

To C.P.R. Co. Ltd. Capital a/c Purchases & Sales,

Dec 31. For Stationery a/c, viz:-

May 1/6 Nov 1/88 = 6 mos @ 6% on $12,828.27 $ 384.85

June 30 " Dec 31 " = 6 " " 12,244.13 367.32

Nov 1 " Dec 31 " = 2 " " 3965.14 39.65 791.82

To C.P.R. Co. Ltd. Associations a/c,

Dec 31. For Interest from Transl 31/12/88 to

Dec 31/88, on Notes & Liabilities

transferred to C.P.R. Co. Limited:-

C.P.R. 3 mos. $6,066.62 6 mos @ 10% = $ 2012.00

Bell. 3 " 3748.02 6 " " " = 1124.41

M.S.L. 1 " 8879.16 6 " " " = 266.37

E.K.M.C. 1 " 2564.33 } 6 " " " = 768.12

22000.00 }

C.P.R. 1 " 3666.67 } 6 " " " = 127.62

2584.00 }

M.M.R. 1 " 3666.67 } 6 " " " = 127.62 4425.94

To Transcontinental, Shippers & Co. Ltd. Deposit,

Dec 31. For Interest on amount of

Transl a/c from Transl 30/6 to Dec 31/88, viz:-

July 1/6 Dec 31/88 = 6 mos. @ 6% on $ 207,000.43 $ 6210.01

Oct 1/ " " 3 " " 9218.72 138.28

6348.29

To Bills Payable a/c,

Aug 31/6 Dec 31/88 = 4 mos. @ 6% on $ 1800.00 36.00

Sept 3 " " 3 " 2710 " 5000.00 37.50

Oct 13 " " 2 " 18 " " 5000.00 16.00

" 24 " " 2 " 7 " " 5000.00 5.83

Nov 20 " " 1 " 10 " " 5000.00 33.34

" 30 " " 1 " - " " 5000.00 25.00

Dec 14 " " - " 17 " " 15000.00 42.50

" 24 " " - " 7 " " 5000.00 2.83

361.00 6009.27

To Union Supply Co. Limited, Capital a/c 1187 50

To C.P.R. Brick Co. & Co. Stock,

Dec 31. For amount of Capital in the

Union Supply Co. Ltd. carried

with the purchase, on July

3, 1885, of 95 shares of C.P.R. Brick

Co. Stock at $ 50.00, paid, notwith-

standing taken into Account on those

Books, but for amount of

which the Certificates from

C.P.R. Co. Ltd. consist of 95 shares

C.P.R. Co. Stock carrying $ 125 Capital C.P.R. Co. Ltd -

	George Lauder & Sons,	971-8	
	To Andrew Carnegie, Jeannette,		
	Dec 31, For this amt transferred from Collon to Formans Ys, pr L.B. 1, posting on his Statement to 31 Dec 1889 as having received same Mar 1888, Mr C. originally handed same to him during his visit to Europe as a number of shares appertaining to J.S. Morgan & Co, (Bankers) Stock Exchange drawn to the order of G. Lauder sen'd, £200/- @ 4.86⅔ (US$ Exch)		97178
	(Charity Fund)	303006	
	To George Lauder & Sons,		
	Dec 31, For amount distributed by G.L. & Sons for Charity, Presents etc as per his Statement 31 Dec 1889, viz, £1030/5/6 for		303006
	Andrew Carnegie, Jeannette,	1121621	
	To Sundry Accounts,		
	(Pittsburgh Edwards,		
	Dec 31 For amt transferred to Mr Carnegie having previously received settlement for this Yr —		921621
	(Pittsburgh Phipps,		
	Dec 31, For Ten transfers of Shares to E.M. (Nos 6, P.C. Co, (L) on 1st Feb 1884 to A.C. Phipps at Cash, for credit authorized by A.C. to be given E.M. in books of C.P.C. Co, Ltd, has been handed him by E.M.		
	Mr Phipps' salary authorized by A.C. Oct 7/88,		200000
	Lucy Furnaces Co, Ltd Esperon,	924875	
	To Profit & Loss,		
	Dec 31, For Profits Shares in this Assets of that Concern received from the Liquidating Trustees through C.P.C. Co, Ltd. Now credited to P & L to close Yr		924875

December, 1888

Sundry Accounts,

To Stock A/c,

For Adjustment of Book Value Dec. 31/88,

Carnegie Bros & Co, Ltd. Capital, Surplus,

For Surplus of ($27,333,334) Capital

at December 31/88	@ 1.40	$ 38,266,668	
Less Value at Jany 1/88	" 1.33 168892	36,299,492	
Increase,	@ .06 831108		1,967,176

Carnegie, Phipps & Co, Ltd. Surplus,

For Surplus of ($1,560,000.00) Capital,

at December 31/88,	@ .50	$ 780,000.00	
Less Value at Jany 1/88,	" .40	624,000.00	
Increase,	@ .10		1,560,000

" at H. C. Frick Coke Co, Stock,

For Book Value at Dec 31/88 of

14,950 Shares	@ 86.00	$ 1285,700.00	
Less Value as shown by A/c	" 76.03 6	1136,733.09	
Increase	" .9966		148,966.91

" at Pleasant Valley Coal Co, Stock,

For Book Value at Dec 31/88 of

500 Shares,	@ 57.70	$ 28,850.00	
Less Value as shown by A/c	" .54.09 6	27,048.00	
Increase,	" 3.60 4		1,802

A. L. Griffin,

To Keystone Bridge Co, Stock,

Dec 31. For Cash to him, 100 Shares Stock, Certificate #

@ $50.00 par.

Willis Sharpless,

To A. L. Griffin,

Dec 31 For Note of the Keystone Bridge Co, in favor of A. L. Griffin, endorsed by him to Andrew Carnegie, dated Jany 1. 1889 @ 6 mos, with Interest @ 6% for

Stocks A/c

To Braddock Library Gift

Dec 31, For amt transferred to Stocks A/c, being excess of Book, at this date, above amount appropriated for construction of Library,

Stock &c.

To Sundry Accounts Dr.

For Adjustment of Book Values as at Dec 31/88.

Union Shipping Co, Limited, Dr. per Ledger,

For Decrease of ($1186.92½) Capital

carried as, — $292.15 $54,610.37

Book Value as at Dec 31/88 @ 89 16636.32

Decrease $ 2.03.15 — 37,974.05

Borough Northern Ry. Co, Stock,

For 2109 Shares carried @ $51.74.8

Book Value at Dec. 31/88, " 51.45

Decrease, " .29.5 — 623.17

Borough Water Co, Stock,

For 256½ Shares carried @ 111.81.6

Book Value Dec 31/88, " 110.00

Decrease, " 1.81.6 — 464.81

Navigators' Bridge Co, Stock,

For 8000 Shs Shares carried for $695,733.33

Book Value Dec 31/88 @ 75.00 600,000.00

Decrease, — 95,733.33

Profit & Loss, 162,916.12

To Sundry Accounts

Christiania Steel Co, Ltd. Capital,

For Capital in arrear represented

by Certificate #82 considered

worthless & now charged off, 10,333.33

American Opera Co, Ltd. Stock

For Stock represented by Certf #19,

for 150 Shares, considered of

no value & now charged off, 15000.00

Bills Receivable,

For Note of Am. Opera Co, Ltd. dated

April 16, 1886, @ 6 mos, worthless, 5000.00

American School of Opera, Stock,

For 50 Shares of its Stock considered

of no value & now charged off, 5000.00

Atlas Works, Ltd, Loans,

For amt of Loans known to be

of no value & now charged off, 100000.00

Atlas Works Ltd. Mortgage,

For amt of balance of said

Mortgage, now charged off, 16,882.79

December 31st 1868.

135	Profit & Loss,	1379737	
	To Sundry Accounts.		
194	Stables &c,		26000
	For amt transfd. to Gen.l &c.		
239	Charity & Gift,		52732
	do. do.		
251	Students Carriages, Personal,		102144
	do. do.		
183	Cottages & Lessons, Expenses,		4361
	do. do.		
	Sundry Accounts,		
135	To Profit & Loss,		593188
228	Dividend &c	533541	
	For amt transfd. to Gen.l &c.		
244	Interest & Exchange	40241	
	do. do.		
135	Profit & Loss,	314604	
475	To Stock &c,		
	For amt transfd. to Gen.l &c.		314604

January 1889

208	Carnegie Bro's & Co Limited. Open.	1148074.2	
	To Sundry Accounts		
223	Pgh Cumberland & Fairport R.R. Co Bonds.		
	Jany 2nd. Per Interest from Jany 1st 1889 to Jany 1st 1889		
	on bonds, 96 Coupons @ $25.00	✓	240000
152	Jam. Hood		
	Jany 3rd. Per this amount received from her		
	in trust, to bear 6% int. Semi-Annually	✓	10000
42	Bills Receivable		
	Jany 3rd. Per Amount received from M. D. W. Lomis		
	for interest on unpaid Notes,		
	June 27th to Dec 27th 1888		
	6 mos @ 6% on $3000.00	✓	9000
	Jany 10th. Per Amt received from M. D. W. Lomis		
	on 1/3 of Note for $1000.00 due Dec 27th		
	1889	✓	10000
62	Alexander King		
	Jany 10th. Per Int on Loan July 1st 1888 to Jany 1st		
	1889 6 mos @ 6% on 10.000.00	✓	30000
108	Keystone Bridge Co, Stock.		
	Jany 12th. Per Amt of Dividend No 39		
	7900 3/5 Shares in name of And Carnegie		
	100 Shares in name of R. L. Griffen	✓	8000.67
206	Texas & Pacific Ry Co,		
	Jany 15th. Per Interest due Dec 1st 1888		
	41 Coupons @ $25.00 each	✓	10000
248	Philadelphia Co, Stock.		
	Jany 26th. Per Dividend No 39		
	1% on 1321 Shares	✓	66050
249	Philadelphia Co, Trustees Certificates.		
	Jany 26th Per Dividend No 39		
	1% on 4440 Shares.	✓	22000
251	Yough. Northern R.R. Co, Stock.		
	Jany 26th Per Dividend No 20.		
	2109 Shares @ 1.25	✓	263625
194	Stable Account	7000	
233	to John O'Mara		
	Jany 31st Per Services rendered during Jany		
	1889		7000

January 1st 1889

205	Sundry Accounts		
	to Carnegie Bros & Co, Limited Ledger		1941792
498	Carnegie Library Allegheny		
	Jany 12th Pd Amt paid John Walther Treas on a/c.	114800000	
252	Andrew Carnegie Personal		
	Jany 19th Per Amt paid Tiffany & Co, for bill of Jany 1st 1889 Ring 500.00 Vase 1250.00 Vase 3500	102000	
240	Charity and Gift		
	Jany 28th Per Amt paid Margret Vandergrift for order of Carnegie Jany 22nd 1889.	10000	
252	Andrew Carnegie Personal		
	Jany 31st Per Amt paid Isaak Kaufmann Marshal, City of New York, for personal taxes for Year 1888	3419792	
	Sundry Accounts		
228	to Dividend		1401742
228	Pgh Painsville and Ash R.R Co, Bonds		
	Jany 2nd Per interest due Jany 1st 1889 96 Coupons @ 25.00	240000	
16	Keystone Bridge Co, Stock		
	Jany 12th Per Div #31 8000 Shares @ 1.00	800067	
208	Texas and Pacific Ry Co, 1st Mort Bonds		
	Jany 15th Per Int due Dec 1st 1888 4 Coupons @ 25.00	10000	
248	Philadelphia Co, Stock		
	Jany 28th Per Div #31 1% on 1321 Shares	66050	
168	Philadelphia Co, Trust Certificates		
	Jany 28th Per Div #31 1% on 1440 Shares	22000	
11	Vough Northern R.R Co, Stock		
	Jany 29th Per Div #20 2109 Shares @ 1.25	263625	
	Sundry Accounts		
285	to Interest and Discount		39000
42	Bills Receivable		
	Jany 3rd Per interest on Notes of H.D.W. Loomis June 27th & Dec 27th 1888. 6 mos @ 6% on 3000.00	9000	
62	Alexander Ring		
	Jany 10th Per int on Loan July 1st 1888 to Jany 1st 1889. 6 mos @ 6% on 10.000.00	30000	

January 1889.

Interest and Discount
to Sundry Accounts.

Wm. A. C. Bradley
Jany 5th Per her interest on Trust Funds
June 15th 88 to Dec 15th 88. 6 mos @ 7% on $5000.00 — Vol. 30 fol 311 — 00.

Mrs C. A. Wilson
Jany 7th Per her interest on Trust Funds
Nov 7th 85 to Nov 7th 87, 1 Yr @ 6% on $5500.00 — $330.00
Nov 7th 87 to Nov 7th 88, 1 " @ 6% on $5830.00 — 349.80 — Vol. 30 fol 165-206, — 00.

Sundry Accounts
to Carnegie Phipps & Co. Limited — 6186464.
Jany 31st Per Value of Adjustment of Interest on Henderson Bridge Co. Bonds in Stock received through Keystone Bridge Co.

Henderson Bridge Co. Bonds and Stock
Per 75 - $1000.00 Bonds
187 Shares of Stock par $100.00 } Cost — 6000000.

Dividend Account
Per accrued interest included in Coupon on above Bond due mch 1st 89 from Sept 1st 88 to Jany 28th 89 150 days @ 6% — 186464.
as per papers filed.

Sundry Accounts to Sundry Accounts
Jany 31st Per Adjustment of Value of Henderson Bridge Co. Bonds and Stock

Henderson Bridge Co. Bonds
Per 75 Bonds @ $1000.00 — 7500000.

Henderson Bridge Co. Stock
Per 187 Shares @ $100.00 — 1870000.

to Henderson Bridge Co Bonds and Stock.
Per Cost of above see preceding entry — 6000000.

to Stock Account
Per Difference between cost and estimated value of par) above — 3370000.

Carnegie Bros & Co. Limited Special. — 4293334.
to Bills Payable — 4293334.
Per Notes of Andrew Carnegie given in settlement of cost of $2933333 34 @ 1 46
Capital of Carnegie Bros & Co. Limited $ 1 46

These Notes to run Dec 31, 1886. Int to draw Interest from Nov 1, 1886 computed each May and Nov 1st.

Note dated Dec 31st 1886 Due Nov 1st 1887 — 858866.66
Note " " 31 1887 " " 1888 — 858866.67
Note " " 31 1888 " " 1889 — 858866.67
Note " " 31 1889 " " 1890 — 858866.67
Note " " 31 1890 " " 1891 — 858866.67

February 1889

306 Carnegie Phipps & Co Limited "Open"
34 " to South Penn Syndicate
Febry 1st Por this amount received in settlement
on a/c of Andrew Carnegie $1.000.000.00
subscription to Stock 380.000.00 @ 60% 228000.00 | 228000.00

205 Carnegie Brothers & Co, Limited Open 11411.90
" to Sundry Accounts
34 South Penn Syndicate
Febry 7th Por Amount received from A. & Phipps Jr
for Andrew Carnegie portion of 20.000.00
undivided interest in the 380.000.00
subscription of A. & Jr
20000.00 subscn. A.C. Proportion 77 14/95 $ 1555000
paid 9/10 sum 38% $ 3909.00 @ 60% ✓ 3514.10

265 James Pickle
Febry 8th Por Amount received from him on Trust
to Invest @ 6% Va. Book @ 487 ✓ 389.60

363 H. Henderson Bridge Co, Stock
Febry 12th Por 2½% Div declared Febry 1st 1889 on
187 Shares of Stock ✓ 467.50

19 Western Car Co, Stock
Febry 12th Por 2½% Div. declared Febry 1st 1889 on
220 Shares of Stock ✓ 110.00

47 Mrs. M. Carnegie Western Car Co, Stock
Febry 12th Por 2½% Div. declared Febry 1st 1889 on
125 Shares of Stock ✓ 62.50

72 Robert Allen
Febry 14th Por Amount received on 6% Bond and
Mortgage ✓ 200.00

248 Philadelphia Co, Stock
Febry 26th Por Div 40 1% on 1321 Shares ✓ 660.50

188 Philadelphia Co, Trust Certificate
Febry 26th Por Div 40 1% on 4410 Shares ✓ 220.00

262 H. Henderson Bridge Co Bonds
Febry 27th Por Int. due March 1st 1889 on Coupon 25
75 Coupons @ 30.00 ✓ 225.00

194 Stable Account 70.00
232 Febry 28th to John O'Hara
For Services rendered during Febry 1889 70.00

284 Andrew Carnegie Jnr. 19.57
222 Febry 8th to Petty Cash at New York
For Sundry petty disbursements by
C.K. O'Dell from May 19th 1888 to Jany 31st 1889
as per statement filed 19.57

✓

February 1889

	Sundry Accounts		
206	to Carnegie Bros & Co, Limited. Open.		1162162
77	Pittsburgh Hospital Dr		
	Feby 2nd Por Amount of Draft #415 in favor of Dr F S Dennis	600004	
482	Carnegie Library Allegheny		
	Feby 8th Por Amount paid John Walker Treas on ac	350000	
240	Charity 2nd Dr		
	Feby 12th Por Amount paid Walter C Childs for rent of house occupied by Mrs C Regan for Year 1889.	50000	
493	Legal Expenses Dr		
	Feby 15th Por Amount paid Geo Thomas for covering Andrew Carnegie's proportion of bill for fees and expenses in case of Commonwealth of Penna Vs Smith &c. &c. & Co and others	162162	
	Sundry Accounts		
238	to Dividend Account		37080
262	Henderson Bridge Co, Stock		
	Feby 12th Por Dividend declared Feby 1st 1889 on 187 Shares of Stock	46750	
19	Western Car Co, Stock		
	Feby 12th Por Dividend declared Feby 1st 1889 on 220 Shares of Stock	11000	
245	Philadelphia Co, Stock		
	Feby 26th Por Div #40 1% on 1321 Shares	66050	
180	Philadelphia Trust Certificate		
	Feby 26th Por Div #40 1% on 4410 Shares	22000	
262	Henderson Bridge Co, Bonds		
	Feby 27th Por Interest due March 1st 1889. on Coupon #15 75 Coupons. @ $30.00	225000	
	Sundry Accounts		
	to Sundry Accounts		
20	Keystone Transfer Co, Stock		
	Feby 1st Por Dist. declared Dec 26th 1888. payable Feby 1st 1889. 133 Shares @ 3½	46550	
252	Andrew Carnegie Pers		
	Feby 1st Por Amount of above handed to and used by him &c.	46550	
26	New York Transfer Co. Stock		
	Por Div. above paid A Carnegie		46550
228	Dividend &c.		
	Por Amount of above Dividend.		46550

February 1889

134 Profit and Loss.
34 Feby 7th To South Penn. R.R. Syndicate 154363 60
Per this amount transferred to cover
loss on South Penn subscriptions
paid in $385909.20 @ 40% Loss. 154363 60

72 Robert Allen
245 Feby 20. To Interest and Exchange 19708
Per Interest on a/c Feby 20/88 to
Feby 20/89 1 year @ 6% 20400
Credit
By Int on payments
Sept 14/88 to Feby 20/89 5 mo. 6 da. on 200.00 520
Nov 19/88 to " 20/89 3 mo. 1 da. on 100.00 152
Feby 14/89 to " 20/89 6 da. on 200.00 20 692 19708

March 31st.
5 Carnegie Bros. & Co. Limited Special 2100000
228 To Dividend
Per Div #42. 9% on 233333.34 2100000

Sundry Accounts. 39000.
To Interest and Exchange
245 211 James J. O'Neil.
March 10th Per Int. on Bond and Mortgage
Sept 10th/88 to March 10/89
6 mos. @ 5% on $12000.00 30000
132 Carnegie Co-Operative Association
April 1st Per Int. on Loan Nov 1/88 to April 1/89
6 mos. @ 6%. on $3000.00 9000

72 Robert Allen 8414
246 Feby 20, To Interest & Exchange
Per Int. on a/c.
Feby 20, 1889 to Feby 20, 1890 1 Year @ 6% on 3097.08 9291
Cr Augt 16, 1889 to Feby 20, 1890 6 mos 4 da on 250.00 767
Jany 17, 1890 to Feby 20, 1890 1 mos 3 da on 200.00 110 877 8414

March 1889.

138	John D. Wilson			1650 83	
206	Mch 1st	to Carnegie, Phipps & Co, Limited. Open.			
		For Interest on Trust Funds			
		Sept 1/88 to Mch 1st 89 5 mos @ 6% on $ 60000.00	1500		
		Less Sept 1/88 to Mch 1st 89. 179 days @ 6% on 5000.00	149 17		1650 83
205	Carnegie Bros & Co, Limited. Open.			230453 05	
		to Sundry Accounts			
11	Vough. Northern RR Co,				
	Mch 15th	For Div. #21 of March 11th 1889			
		2109 Shares @ 75			158175
18	Union Switch & Signal Co, Limited.				
	Mch 15th	For Div #6 of			
		18% on $ 16692.50			299080
248	Philadelphia Co, Stock				
	Mch 30th	For Div #41. 1% on 1321 Shares			66050
188	Philadelphia Co, Trust Certificats				
	Mch 30th	For Div #41 1% on 4440 Shares			22000
4	Carnegie Bros & Co, Limited. Capital				
	Mch 31st	For Div #42. 9% on $ 2500000.00			2250000 00
x x	Carnegie Bros & Co, Limited. Special.				
	Mch 31st	For Div #42 9% on $ 233333.34 Void. see fol 223			00000
	Sundry Accounts				
205		to Carnegie Bros & Co, Limited. Open.			50989 80
48	Carnegie Library Allegheny.				
	Mch 1st	For Amount paid John Walker Treas. on a/c		33000 00	
496	Edinburgh Library Gift.				
	Mch 5th	For Amount remitted to C A Ogilvie			
		to meet draft for £5000 drawn by the			
		City of Edinburgh		24489 80	
48a	Carnegie Library Allegheny.				
	Mch 7th	For Amt paid John Walker Treas. on a/c.		22000 00	
267	The Music Hall Co, of New York Limited.				
	Mch 11th	For Amount remitted to Morris Reno Trust			
		on a/c Stock Subscription		19500 00	
48b	Carnegie Library Allegheny.				
	Mch 22nd	For Amt paid John Walker Treas. on a/c.		15000 00	
202	Andrew Carnegie Personal.			500000	
268	Mch 9th	to Walter Damrosch			
		For this amount credited to latter a/c			
		by order of Andrew Carnegie dated Mch 9th 89			
		5 Years 6% int payable semi annually			500000
194	Stable Account			7000	
232	March 31st	to John O'Hara			
		For services rendered during the			
		month of March 1889			7000

March 1889.

Sundry Accounts
228 To Dividend 9/6. 230453 05

11 Lough Norbury RR Co
Mch 15th Per Dw.t 21 of March 11th 1889.
2109 Shares @ 7.5d 1581 75

18 Union Supply Co, Limited
March 15th Per Dw.t 6 of
16% £18692 50 29908 0

248 Philadelphia Co, Stock
Mch 30th Per Dw.t 41 1% on 1321 Shares. 66050

168 Philadelphia Co, Trust Certificate
Mch 30th Per Dw.t 41 1% on 1440 Shares 22000

4 Carnegie Bros.s & Co, Limited Capital
Mch 31st Per Dw.t 42 9% on £2500000 2250000

---

248 Interest and Exchange 19111 53
To Sundry Accounts

198 John M.c Wilson
Mch 1st Per Interest on Trust Funds
Sept 1/88 to Mch 1/89 6 mos @ 6% on $60000 1800 00
Less Sept 3/88 to Mch 1/89 179 days @ 6% on $5000 149 17 1650 83

250 Wm. Morrison
Mch 15th Per do Interest on his Trust Funds
Sept 15/88 to Mch 1/89 6 mos @ 6% on £600 11 0 88 20

68 Mrs Anna Nettleton
March 31st Per Interest on her Trust Funds
Sept 30/88 to Mch 31/89 6 mos @ 3½% on $1000 1 52 50

35 Mrs Cath Horgan
March 31st Per Interest on her Trust Fund
Sept 30/88 to Mch 31/89 6 mos @ 10% on $1000 50 00

---

266 Walls and Woodward 235410 00
306 Mch 21st To Carnegie Phipps & Co, Limited
Per Notes of Carnegie Phipps & Co Limited drawn to the order of Andrew Carnegie for discount by Walls and Woodward as follows:-

Note dated	Mch 9th	@ 4 mos.	18705 00
" "	" 12th	@ 4 mos	15000 00
" "	" 14th	@ 4 "	15000 00
" "	" 18th	@ 4 "	15000 00
" "	" 21st	@ 4 "	15000 00
" "	" 2nd	@ 5 "	15000 00
" "	" 9th	@ 5 "	15000 00
" "	" 14th	@ 5 "	18000 00
" "	" 15th	@ 5 "	15000 00
" "	" 21st	@ 5 "	15000 00
" "	" 2nd	@ 6 "	15000 00
" "	" 7th	@ 6 "	15000 00
" "	" 11th	@ 6 "	15000 00
" "	" 18th	@ 6 "	15000 00
" "	" 20th	@ 6 "	18705 00

235410 00

April 1st 1889.

3002 205	Carnegie Bros & Co Limited's Open		5 1 1 9 1 8 21	
	to Sundry Accounts			
18	Keystone Bridge Co,			
	Apl 3rd	Per Div #40. 7900 1/3 Shares @ 1.00		7 9 0 0 6 7
132	Carnegie Co Operative Assn.			
	Apl 3rd	Per Int on Loan Nov 1st 88 to Apl 1st 89		
		6 mos @ 6% on 3000.00		9 0 0 0.
211	James J O'Neil			
	Apl 9th	Per Int on Bond and Mortgage 5th 6 mos 89		
		6 mos @ 5% on 12.000.00		3 0 0 0 0.
8	H C Frick Coke Co, Stock			
	Apl 12th	Per Div #1. 14950 Shares @ 66 2/3 %.		4 9 8 3 3 3 3 3
206	J Platt and Woodward			
	Apl 15th	Per Amount received from them in balance		
		in full		2 3 1 7 1.
21	Keokuk and Hamilton Bridge Co Bonds			
	Apl 18th	Per 1/2 of Interest due April 1st 1880		
		on Coupons #22:		
		165 Coupons @ 20.00 3300.00		
		Less Payments made by Theo.		
		Gillman Treas K & H B Co		
		to Miss Jennie Johns see		
		Jo 226 charge C and G 6000.		2 7 0 0 0 0
22	Keokuk and Ham Bridge Co. Coupons.			
	Apl 18th	Per 1/2 of Interest due April 1st 1880.		
		on Coupons #22:		
		27 Coupons @ 20.00		5 4 0 0 0.
12	Yough Water Co			
	Apl 22nd	Per Div #10 3% on 256 1/2 Shares		7 6 9 5 0
208	Philadelphia Co, Stock			
	Apl 24th	Per Div #42 1% on 1321 Shares		6 6 0 5 0
168	Philadelphia Co, Trust Certificates			
	Apl 24th	Per Div #42 1% on 1140. Shares		2 2 0 0 0
19	Western Car Co, Stock			
	Apl 30th	Per Dividend declared		
		1% on 220 Shares		1 1 0 0 0.
4	Mrs M. Carnegie Trust Car Co. Stock			
	Apl 30th	Per 1% on 125 Shares.		6 2 5 0.
220	Charity and Gift		6 0 0 0 0.	
21		to Keokuk and Ham Bridge Co, Bonds.		
	Apl 18.	Per remittances made to Miss Jennie		
		Johns by authority of A. C. out of Interest		
		due on April 1st 1880. Coupons, as per		
		letter of Theodor Gillman Treas.		
		dated April 16th 1889.		
	Payment made Dec 20th 1888.			6 0 0 0 0

April 1889.

	Sundry Accounts			
205		To Carnegie Bros & Co, Limited. Open		5184449.50
253	Andrew Carnegie Personal			
	Apl 4th	Per Cash paid him on a/c.	50000	
487	Carnegie Library Alleghenys			
	Apl 10th	Per Amount paid John Walker Treas on a/c.	950000	
269	George Robinson (Robertson)			
	Apl 10th	Per Amount paid John Ross, Solicitor, to be applied in payment of an a/c in name of George Robinson with The Royal Bank of Scotland's at Dunfermline, for with Mr. A. C. as surety the above a/c secured by Bond and Assignation by George Robinson in hands of John Ross, to be held and operated by him for a/c Mr. A. C. £655	320950	
8	N C Brick Coke Co, Stock			
	Apl 12th	Per Purchase of 10050 Shares Stock @ 55.00 par	5025000	
142	George Lauder Sr Open			
	Apl 22nd	Per this amount remitted him on a/c £150 + 4.20	73500	
44	George Lauder Sr			
	Apl 22nd	Per Interest on Trust Funds Jany 1st to June 1st Rog. 6 mos @ 12% on £3333.6.8 equal £200 + 4.20	98000	
240	Charity and Gift			
	Apl 24th	Per this Amount paid Mercy Hospital Subscription to Ambulance Fund	50000	
488	Carnegie Library Alleghenys			
	Apl 25th	Per this Amount paid John Walker Treas on a/c	525000	
194	Stable Account		7000	
232	April 31st	To John O'Hara For services rendered during April		7000
252	Andrew Carnegie Per		45000	
270	April 8th	To Margret B. Wilson For this amount placed to her credit as of this date per authority of Andrew Carnegie, Esqd to bear interest @ 6% semi-annually		45000

April 1889

Sundry Accounts
328 To Dividend a/c 50799400

104 Keystone Bridge Co.
April 3rd Per Div.d No. 7900 2/3 Shares @ 1.00 7900.67

8 N.C. Black Coke Co, Stock.
April 12th Per Div.d 1 11950 Shares @ 66 2/3 % 4983333

12 Yough Water Co. Stock
April 22nd Per Div.d 10 3% on 256 1/2 Shares 76950

208 Philadelphia Co, Stock
April 29th Per Div.d 42 1% on 1321. Shares 66050

168 Philadelphia Co, Trust Certificate
April 27th Per Div.d 42 1% on 440 Shares 22000

19 Western Can Co. Stock
April 30th Per Dividend declared
1% on 220 Shares 11000

Interest and Exchange 45943
To Sundry Accounts

585 J. and N.S. Marden
April 29th Per Interest on Trust Funds Oct 31st 88
to April 30th 1889 6 mos @ 10% on 2657.87 13289.

122 Mrs Janet Robinson (Robertson)
April 29th Per Interest on Trust Funds Oct 31st 88
to April 30th 1889. 6 mos @ 9% on 3389.75 15254.

92 Mrs James S. King
April 29th Per Interest on Trust Funds, Oct 31st 88
to April 30th 1889, 6 mos @ 6% on 2900.00 8700.

90 Mrs R.S. Begg
April 29th Per Interest on Trust Funds, Oct 31st 88
to April 30th 1889 6 mos @ 6% on 2900.00 8700

xx Fairmont Co. Operative Assn
April 3rd Per Interest on Loan Nov 1st 88 to April 1st 89
6 mos. @ 6% on 3000.00 Void 000

xx James P. O'Neil
April 9th Per Int on Bond and Mortgage Sept 10th 88
to Mch 10th 89. 6 mos @ 5% on 12000.00 Void 0000

28 Keokuk and Alam Bridge Co Bonds. 330000
April 18th To Dividend a/c.
Per 1/2 of Interest due April 1st 1880
on Coupons #22.
165 Coupons @ 20.00 330000

Charles Ellis 9000
April 1st To Interest and Exchange.
Per Int. on a/c from April 1/88 to April 1/89
1 Year @ 6% on 1500.00 9000.

April 1889.

306 Carnegie Phipps & Co Limited — 711000

245 Mch 21st — to Interest and Exchange

(Per Interest on Special deposit of Feby 22nd ($228.000.00) included in Notes, drawn to the order of Andrew Carnegie and indorsed to Pratt and Woodward.

Feby 22nd Special deposit — 228.000.00

195 days Int from Feby 22nd to average due date of Notes Augt 15th 1889 @ 6% — 711000

for dates and time of Notes see entry on Ledger 325

245 Interest and Exchange — 4678 29

266 Mch 26th — to Pratt and Woodward

Per Discount on Notes of Carnegie Phipps & Co Limited indorsed by Andrew Carnegie as follows.

Discount from Mch 26th 1889. on

Note Mchg	@ 4 mos due July 12th	108 days	@ 5% on 18705.00	280.57
Note Mch 12	@ 4 mos due	" 15th 111	" @ 5% on 15000.00	231.25
Note	" 14 @ 4 mos due	" 17th 113	" @ 5% on 15000.00	235.42
Note	" 16 @ 4 mos due	" 19th 115	" @ 5% on 15000.00	239.58
Note	" 21 @ 4 mos due	" 24th 120	" @ 5% on 15000.00	250.00
Note	" 2 @ 5 mos due Augt 5	th 132	" @ 5% on 15000.00	275.00
Note	" 9 @ 5 mos due	" 12th 139	" @ 5% on 15000.00	289.58
Note	" 14 @ 5 mos due	" 17th 146	" @ 5% on 18000.00	365.00
Note	" 16 @ 5 mos due	" 19th 146	" @ 5% on 15000.00	304.17
Note	" 21 @ 5 mos due	" 24th 153	" @ 5% on 15000.00	318.75
Note	" 2 @ 6 mos due Sept 5	th 163	" @ 5% on 15000.00	339.58
Note	" 7 @ 6 mos due	" 10th 168	" @ 5% on 15000.00	350.00
Note	" 11 @ 6 mos due	" 14th 174	" @ 5% on 15000.00	362.50
Note	" 15 @ 6 mos due	" 18th 178	" @ 5% on 15000.00	366.67
Note	" 20 @ 6 mos due	" 23rd 181	" @ 5% on 18705.00	470.22

as per Papers filed — 4678 29

269 Music Hall Co, of New York Limited — 2305000.00

266 Apl 8th — to Pratt and Woodward

Per this amount paid Morris Reno Treas. on % of Stock Subscription — 2305000.00

Receipt for above payment held by Pratt & Woodward.

68 Wisdom Henry — 172.14

245 Apl 1st — to Interest and Exchange

Per Interest on % from Apl 1/89 to April 1st/90 (included in Note 26031.25) @ 7% on 2459.11 — 172.14

May 1889

Sundry Accounts
300 to Carnegie Bros & Co Limited 1273900

252 Andrew Carnegie Pers.
252 May 15th Per amount paid Tiffany & Co. Dft 117 850000
252 " 16th " " " " John Wright & Sons 153 1910 00
480 Carnegie Library Allegheny
May 16th Per Amount paid J. Walker Treas'r &c. 792000
40 Suspense Account
May 17th Per Amt paid Pa. & Orth. Draft 54 540000
252 Andrew Carnegie Pers.
May 20th Per Amt paid Rand McNally & Co. Dft 118 26900
240 Charity Fund Left
May 27th Per Amt paid Edith Seymour Dft 51 100000
252 Andrew Carnegie Pers
May 28th Per Amt paid E. P. Clark Draft 149 25000

300 Carnegie Bros & Co Limited Open 4608775
to Sundry Accounts
276 Pgh. Cin'n & St Louis Ry. Co. Stock.
May 7th Per 22 Shares Stock "First Preferred"
Duplicate Certificate May 6th 1889
issued in lieu of Cer 31 dated
Jany 5th 1870. sold them at par 00 ✓ 110000
42 Bills Receivable.
" May 15th Per Interest on Hartman Steel Co Ltd
Notes Nov 7/88 @ 1 year,
from May 7/89 to Novem 5/89. - day
183 days. @ 6% on 15.000 00 ✓ 45750
- May 15th Per Note of George Brigham dated
May 9/89 @ 1 Year paid this date ✓ 25000
- May 15th Per Interest on above Note 1 yr @ 6% ✓ 1500
Pgh Northern Railway Co Stock
May 22nd Per Dft 22 of 2½%.
2109 Shares @ 1 25 ✓ 263625
70 R. P. Lewis
May 28 Per Interest on Loan, from
Novem 30th to May 31/89.
6 mos. @ 6% on 5000 00 ✓ 15000

271 Pgh. Cincinnati & St Louis Ry Co. Stock 110000
475 to Stock Account 110000
May 7th Per Certificate issued to Andrew
Carnegie dated May 6th 1889 in lieu
of Cer 31 dated Jany 5th 1870 which
cannot be found for 22 Shares of
First preferred Stock.
Above Stock of which no record is had by Mr A Carnegie
stands in his name on the P C & St L Ry Co. books and by
request of Ry Co. was this date sold them at par see papers on file.

May 1889

282	Andrew Carnegie Jnr		3740	
222		to Petty Cash at New York		
	May 1	For Petty Disbursements at New York office from April 1st to May 1st as per Statement filed		3740
	Sundry Accounts			
245		to Interest and Exchange		62250
42	Bills Receivable			
"	May 15th	For Interest on Harlman Fleck & Co's Note dated Nov 5/88 @ 1 year from May 5/89 to Novem 5/89 say 183 days @ 6% on 15000.00	457.50	
42	May 15th	For Note of George Bingham dated May 9/89 @ 1 year paid this date Interest on above Note 1 year @ 6%	1500	
70	R. P. Huntington			
	May 31st	For Interest on Loan from Nov 30/88 to May 31/89 6 mos @ 6% on 5000.00	150000	
11	Lough Northern Railway Co. Stock		263625	
228	May 22nd	to Dividend Account For Div't #2 of 2½ % 2109 Shares @ 1.25		263625
246	Interest and Exchange		44100	
		to Sundry Accounts		
179	Mrs S. D. Whitfield			
	May 31st	For her interest on Trust Funds from Nov 30th 1888 to May 31st 1889 6 mos @ 6% on 6500.00		19500
60	John D. Champlin Jr			
	May 31st	For his interest on Trust Funds from Nov 30th 1888 to May 31st 1889 6 mos @ 6% on 8200.00		24600
174	Stable Account		7000	
282	May 31st	to John O'Hara For Services rendered during May 1889		7000

June 1889

	Sundry Accounts			
300	to Carnegie Bros & Co Limited Open.			4006555
240	Charity and Gift.			
	June 4th Per Amt. paid Johnstown Flood Sufferers			
	as per his Cablegram of 3rd inst		5000000	
253				
			19565554	
240	Charity and Gift			
	June 11th Per subscription to Western Pennsylvania			
	Exhibition Society		500000	
488	Carnegie Library Allegheny			
	June 19th Per Amt. paid John Walker Treas. on a/c		1050000	
300	Carnegie Bros & Co Limited Open		41956557	
	to Sundry Accounts			
18	Union Supply Co Limited			
	June 1. Per Div #7 16% on 18.692.50 Cap			299080
245	Pitts Pacific Ry Co 1st Mortgage Bonds			
	Per Interest from Dec 1st 88 to June 1/89			
	4 Coupons No @ 25.00			10000
126	McTeggate			
	June 15 Per Amount received on a/c Interest 28.50			2850
21	Keokuk and Hamilton Bdg Co, Bonds.			
	June 24 Per Interest received on Bonds viz			
	165 Coupons #22 (1/2) @ 20.00	3300.00		
	165 " #23 @ 40.00	6600.00		
	165 " #24 @ 40.00	6600.00		
	165 " #25 @ 40.00	6600.00		
	165 " #26 (1/2) @ 20.00	3300.00		
		26400.00		
	Less Amt paid Miss Jennie Johns.			
	by Theo. Gelman Treas June 20th			
	by authority Andrew Carnegie see			
	J.G. Folio #234 charge C and G.	600.00		2580000
21	Keo Kuk & Ham Bridge Co; Coupons.			
	June 24. Per Interest on Coupon described			
	above. 27 Coupons @ 160.00			432000
22	Bills Receivable.			
	June 29. Per Interest received from M S W Lewis			
	on a/c Notes Dec 27/88 to June 27/89.			
	6 mos @ 6% on 2900.00			8700
5	Interest and Exchange.			
	June 30 Per Interest on Current a/c from			
	Jan 1 to June 30, 1889 per statement filed			
	in Credits 17468.90			
	on Debits 8.838.63			863027

June 1889

	Sundry Accounts		
306	to Carnegie Phipps & Co Limited Open		4666807
138	John P. Wilson		
	June 12 Per Amt. paid him on a/c.	500000	
473	C.P. & Co Ltd. Wife's Marriage Settlement		
	June 30th Per Int on a/c Jany 1 to June 30 6 mos. @ 6% on 334000 00	10020 00	
253	Andrew Carnegie Personal		
	June 30th Per Amt transmitted to fund payments made to various persons and charged to a/c of Louise Whitfield Carnegie, from Jany 1 to June 30, in excess of account interest on her a/c with C.P. & Co Limited as per statement filed	31 641807	
x x	Interest and Exchange		
	June 30th Per Int on current a/c from Jany 1 to June 30 as per itemized statement filed on credits 8732 50		
	on Debits 15944 64 (old)		
240	Interest and Discount	12190 77	
	to Sundry Accounts		
4	C.P. & Co Ltd. Wife's Marriage Settlement		
	June 30 Per Int on a/c Jany 1 to June 30 6 mos @ 6% on 334000 00		10020 00
254	Mrs A. C. Bradley		
	June 15th Per Amt paid her on Trust Funds from Dec 15/88 to June 15/89. 6 mos. @ 7% on 5000 00		17500
66	Mary E. Brown		
	June 29 Per Int paid her on Trust Funds Jany 1/89 to June 30th 1889 6 mos @ 8% on 1000 00		4000
54	Amelia R. Nell		
	June 29 Per Int paid her on Trust Fund Jany 1/89 to June 30/89 6 mos @ 7% on 15826 35		55392
	Colin Hunter		
242	June 29 Per Int paid him on Trust Fund Jany 1/89 to June 30/89 6 mos @ 6% on 211331 75		7031 54
163	J. Lee		
	June 29 Per Amt paid George Lauder Sr for int on his Trust Funds Jany 1st 1889 to June 30th 89 6 mos @ 5% on £2000.		24475
48	Mr and Mrs John Henderson		
	June 29 Per Amt paid George Lauder Sr for int on their Trust Funds Jany 1/89 to June 30th 89 6 mos on 1029 15 for £10 @ 469 1/2		4895
	Amount carried forward		11814 16

June 1889.

	Interest and Discount			
	to Sundry a/cs.			
	Amount brought forward.			1181416
166	Allen Pennant			
	June 29	Per Amt paid Alex King & Co for int on his Trust Fund to June 30/89		
		6 mos @ 6% on 4351.50		13055
x x	Leggate			
	June 15	Per Amt received on a/c interest		Void.
181	Elizabeth L Hamlen			
	June 30.	Per Int on a/c Jany 1 to June 30/89		
		6 mos @ 7% on 774.63		2711.
195	John J Hammer			
	June 30	Per Int on a/c Jany 1 to June 30, 1889		
		6 mos @ 6% on 3296.97		9891.
213	Mary C McKenzie			
	June 30	Per Int on a/c Jany 1 to June 30, 1889		
		6 mos @ 6% on 900.29		2703
232	John O'Hara			
	June 30.	Per Int on a/c Jany 1 to June 30, 1889		
		as per statement book folio.		9301.
	Sundry Accounts			
	to Dividend			
13	Union Supply Co, Limited			
	June 1.	Per Div't a/c 16% on 18.692.50 Cap.	299080.	
258	Texas Pacific Ry Co. 1st Mortgage Debt.			
	June 10th	Per Interest from Dec 1st/88 to June 1/89		
		4 Coupons No. @ 25.00	10000.	
21	Keokuk & Ham. Bridge Co. Bonds			
	June 24	Per Int received on Bonds viz:-		
		165 Coupons #22 (1/2) @ 20.00 3300.00		
		165 " #23 @ 40.00 6600.00		
		165 " #24 @ 40.00 6600.00		
		165 " #25. @ 40.00 6600.00		
		165 " #26. (1/2) @ 20.00. 3300.00	264000.00	
220	Charity & Gift.	Per Amt paid Miss Jennie Johns.	60000.	
21	to Keokuk & Ham. Bridge Co. Bonds. June 24th	by Theo Hellman Treas June 20th by authority Andrew Carnegie see J.S. Folio #232		
		Forming Allowance due Miss Johns at June 20.		60000.
194	Stable a/c		7000	
232	June 30.	to John O'Hara.		
		Per Services rendered during June 1889.		7000

June 1889

Sundry Accounts

244		to Interest and Exchange		21230115
471	C, P & Co Limited Dr,	Capital, Purs & Sales.		
	June 30th	Per Interest		
		Nov 1/88 to May 1/89 - 6 mos on 1318387 - 39145		
		Jany 1/89 to June 30/89 - 6 mos on 167721 - 5016		
		May 1/89 to June 30/89 - 2 mos on 39555 - 3955	44496 34	
472	C, P & Co Limited,	Associates Notes		
	June 30	Per Int Jany 1 to June 30. 1889.		
		6 mos @ 6% on 168868 55	5066 06	
470	C, P & Co, Limited Dr,	Northman Steel Co, Lim Capitals		
	June 30.	Per Int Jany 1 to June 30/89.		
		6 mos @ 6% on 145523 62	4365 71	
176	A Leggat.			
	June 15	Per Amt. received on a/c interest	2850	
42	Bills Receivable.			
	June 29	Per Int received from M & W Loomis		
		on a/c Notes Dec 27/88 to June 27/89.		
		6 mos @ 6% on 2900 00	87 00	
488	C. T. O Mackie			
	June 30	Per Int on a/c Jany 1 to June 30, 1889		
		6 mos. @ 6% on 1632 64	48 98	
306	Carnegie, Phipps & Co, Limited Dr.			
	June 30.	Per Interest on current a/c from Jany 1		
		to June 30, as per Liquidated Statement		
		filed on Credits 8502 50		
		on Debits 1394. 64	7137 86	
243	Interest and Exchange		1288000	
39	May 1st	to Bills Payable		1288000
		Per Interest from Nov 1st 1888 to May 1st		
		1889, on Notes favor Carnegie Bros & Co, Ltd.		
		dated:		
		5 Notes Aggregating 429333 34.		
		6 mos. @ 6%.		
39	Bills Payable		1288000	
5	May 1.	to Carnegie Bros & Co, Limited Special		
		Per Interest charged to former		
		now transferred to latter Account		
		see preceding entry		1288000

June 1889.

5 Carnegie Bros. & Co, Limited Special. 941 20.
245 June 30. To Interest and Exchange 941 20.
Per Interest on account:-
Jany 1 to June 30/89. 6 mos. on 23.186 60 = 765 00
Mch 31 to June 30/89. 3 mos on 21.000 00 = 315 00
1070 00
Less: May 1 to June 30/89. 2 mos. on 12.880 00 128 00

79 George Lauder Jr 732 58
245 May 1 To Interest and Exchange 732 58
Per Interest on account:-
from Nov 1st 1888 to May 1st/89. 6 mos on 286.992 56 = 8009 78
Less: Dec 31/88 to May 1st/89. 4 mos on 34.110 24 = 682 20

306 Carnegie Phipps & Co, Limited Open. 127934 18
42 Jany 1. To Bills Receivable
Per sight draft of John Walker drawn on Carnegie Phipps & Co, Ltd. in favor of Andrew Carnegie, dated Octo 24th 1888. due Dec 31st 1888 without grace given in payments of his notes as follows:-

Note dated Jany 1st/86. due Jany 1st 1888 -		27.142.86
Note " Jany 1st/86 " " 1st 1889		20.000.00
Note " Jany 1st/86 " " 1st 1890		20.000.00
Note " Jany 1st/86 " " 1st 1891		20.000.00
Note " Jany 1st/86 " " 1st 1892		20.000.00
Int from Jany 1 1886 on	107.142.86	
To June 30, 1886 - 6 mos @ 6% on 107.142 86 =	3.214.29	
To Decr 31, 1886 - 6 mos @ 6% on 110.357 15 =	3.310.71	
To June 30, 1887 - 6 mos @ 6% on 113.667 86 =	3410.04	
To Dec 31, 1887 - 6 mos @ 6% on 117.077 90 =	3.512.04	
To June 30, 1888 - 6 mos @ 6% on 120.590 24 =	3.617.70	
To Dec 31, 1888 - 6 mos @ 6% on 124.207 94 =	3.726.24	127934 18

42 Bills Receivable 20791 32
245 Jany 1. To Interest and Exchange.
Per accrued Interest on Notes of John Walker as set forth in preceding entry transferred from former to latter account. 20791 32

June 1889

245 Interest and Exchange
June 30 to Sundry Accounts

265 James Dickie
June 30th For Interest from Trust Funds.
Feby 8 to June 30, 1889 4 mos 22 da, @ 6% on 3896.00 909 1

268 Walter Damrosch
June 30th For Interest on Trust Funds from
Mch 9 to June 30, 1889 3 mos. 22 da, @ 6% on 5000.00 93 33

270 Margret B. Welson
June 30th For Interest on Trust Funds from
Apl 8 to June 30, 1889 2 mos 22 da @ 6% 1450.00 61 5

45 George Lauder Jr. Trust
June 30th For Interest on Trust Funds from
Jany 1st to June 30th 1889. 6 mos on £200 @ 7% 980 00

July 1890

30	Carnegie Bros & Co, Limited "Open" to Sundry Accounts	3118242	
62	Alex. King		
	July 1. For Amount received from him for Interest to July 1, 1889		30000
24	Interest and Exchange		
	July 1 For Interest on Bartman Steel Co Ltd Note, dated Jany 1, 1889 endorsed to C. C. Carnegie 6 mos @ 6% on 48775.00		146325
223	Pgh Painsville & P. R.R. Co, Bonds,		
	July 1. For Interest on Bonds to July 1, 96 Coupons @ 25.00		240000
42	Bills Receivable		
	July 3. For Note dated Jany 1, 1889 of the Keystone Bridge Co, drawn to the order A. L. Griffin @ 6 mos.		500000
42	Bills Receivable		
	July 3. For Interest on above note 6 mos 3 da, @ 6% on 5000.00		15250
28	Keystone Bridge Co, Stock		
	July 6. For Amount of Dividend #141		790067
214	John P. Oiterb		
	July 11 For Amount received from him in payment of his Mortgage dated Sept 13, 1886 12000.00		
	For Interest on same from Mch 10, to July 11, 1889. 123 days @ 5% on 12000.00 203.00.		1220500
245	Philadelphia Co, Stock		
	July 22. For Amount of Dividend #43. 132 Shares @ 2%.		132100
165	Philadelphia Co, Trustee Certificates.		
	July 22 For Amount of Dividends #43. 1440 Shares @ 2%.		144000

July 1890

Sundry Accounts

300 to Carnegie Bro's & Co, Limited Open 1348019

488 Carnegie Library Allegheny

July 1 Per Amount paid John Walker Treas. on a/c 188764

279 N.C. Frick Coke Co, Bonds.

July 8. Per Amount paid for 125 1st Mortgage Bonds, No 1 to No inclusive each for $1000.00 bearing interest 5% from July 1, 1889 12500000

228 Dividend a/c

July 8. Per accrued interest included in payment of above Bonds. July 1st to July 8th 8 dys @ 5% 13890

480 Carnegie Library, Allegheny

July 12 Per Amount paid John Walker Treas. on a/c. 443700

248 Interest and Exchange

July 16 Per Amount paid Todd, Murray & Jameson for interest on Note of Hartman Steel Co, Limited dated June 1, 1889 indorsed to C.L. & Carnegie interest when due having been paid to Andrew Carnegie, see J Folio 238 14632

48 Suspense Account

July 19. Per Amount paid C.M. O'dell for Samuel D Dick July 8th 1889 100000

480 Carnegie Library Allegheny

July 20. Per Amount paid John Walker Treas. on a/c 50000

317 Legal Expenses

July 24 Per Amount paid M.K. Jennings & 300.00 and S.L. Hullwood 75.00 being a consideration for assignment of fees in case of Bruan Hill Coal & Iron Co, vs. Atlas Works Limited 37500

194 Stable a/c 7000

232 July 31. to John O'Nara Per Services rendered during July 1889. 7000

July 1869.

223	Sundry Accounts to Dividend a/c.			1206167
223	Pgh. Dairsville & Pt. Ry. Co, Bonds			
	July 1	For Interest on Bonds to July 1		
		96 Coupons @ 25.00	240000	
105	Keystone Bridge Co, Stock			
	July 6.	For Amount of Dividend # 41.	790067	
248	Philadelphia Co, Stock			
	July 22	For Dividend # 43 - 1321 Shares @ 2%	132100	
168	Philadelphia Co, Trust Cert			
	July 22	For Dividend # 43 - 1110 Shares @ 2%	111000	
248	Sundry Account to Interest and Exchange			65750
62	Alexander King			
	July 1	For Amount received from him for Interest to July 1, 1869	30000	
211	John D. O'Neil			
	July 11	For Interest on his Mortgage, from March 10, to July 11, 1869. 123 days @ 5% on 12000.00	20500	
42	Bills Receivable			
	July 3.	For Interest on Note of the Keystone Bridge Co, drawn to the order of A. L. Griffen. 6 mos 3 days. @ 6% on 3000.00	15250	
	Charity and Gift		90833	
142		to George Lauder Sr. 'Open'		
	July 31	For Sundry Disbursements by Geo. Lauder Sr. for ½ of A. Carnegie from Feby 12, to June 19, 1869 as per Statement filed. £186 - 2 - 8 @ 4.98		90833
142	George Lauder Sr. 'Open'		132 30	
269		to George Robertson.		
	July 31	For Amount paid Geo. Lauder Sr. by John Ross, Solicitor, being ½ cost of amount remitted to John Ross April 10th, and charged to ½ of George Roberston, our demands for which McCarnegie was security, and ~~to~~ (difference) which was all things turned over to G. L. Sr. per letter May 18th 1869. £27 @ 4.90		13230

August 1889

300	Carnegie Bros & Co, Limited "Open"			130100	
	to Sundry Accounts				
262	Henderson Bridge Co, Stock				
	Augt 1.	Per Dividend @ 3 2½% 187 Shares			46750.
19	Western Car Co, Stock				
	Augt 2	Per Dividend of 2% on 220 Shares			11000.
47	Wm M. Carnegie "Western Car Co, Stock"				
	August 2	Per Dividend of 2% on 125 Shares			6250.
486	John B Ferguson				
	Augt 5	Per Interest received on a/c to May 10th			
		1889 1 year @ 6% on $ 200 00			1200.
26	New York Transfer Co, Stock				
	Augt 6.	Per Dividend on 133 Shares @ 3 00			39900.
72	Robert Allen				
	Augt 16.	Per Amount received from himself			25000.
488	Carnegie Library Allegheny			600000	
300	to Carnegie Bros & Co, Ltd. "Open"				
	Per Amount paid John Walton				
	Treas. on a/c. Augt 3 1000.00				
	" 24 5000.00				600000
306	Carnegie, Phipps & Co, Limited "Open"			97021	
14	Augt 31.	to Wilson Walker & Co, Ltd. "Capitals"			
		Per Amount of Dividend received			
		from latter account being balance			
		standing to the credit of A. Carnegie			
		on their books of July 25th per J.C.			
		filed C. P. & Co, Limited.			97021
	Sundry Accounts				97650
327	to Dividend a/c.				
262	Henderson Bridge Co, Stock				
	Augt 1	Per Dividend @ 3-2½% on 187 Shares		46750	
19	Western Car Co, Stock				
	Augt 2.	Per Dividend of 2% on 220 Shares.		11000	
26	New York Transfer Co, Stock				
	Augt 6	Per Dividend on 133 Shares @ 3 00		39900	
486	John Ferguson			1200	
245	Augt 5.	to Interest and Exchange			
		Per Interest received on a/c to May			
		10th 1889 1 year @ 6% on 200 00			1200
194	Stable a/c			7000	
232	Augt 31.	to John O'Hara			
		Per Services rendered during			
		August 1889			7000

September 1889

300	Carnegie Bros. & Co, Limited "Open"			2054135.0	
	to Sundry Accounts				
268	Pendenson Bridge Co, Bonds				
	Sept 6.	Por Amount received for Interest due Sept 1, 1889. 75 Coupons @ 30.00			225000
11	Lough Northern Railway Co, Stock				
	Sept 23	Por Amount received for Dividend 23. 2109 Shares @ 1.50			3163.50
4	Carnegie Bros. & Co, Limited "Capital"				
	Sept 26	Por Dividend #43 8% on £2500.000.00			20000000
138	John. T. Wilson			1582.50	
306	to Carnegie Phipps & Co Ltd "Open"				
	Sept 2.	Por Amount paid in full for Interest to Sept 1,			1582.50
24	Interest and Discount			187302.	
	to Sundry Account				
198	John. T. Wilson				
	Sept 1	Por Interest on a/c			
		March 1, to Sept 1, 1889 6mos @ 5% on 55000.00	1650.00		
	Lso.	June 12 to Sept 1, 1889 3 days @ 6% on 3000	6.50		1582.50
26	Wm Morrison				
	Sept 19.	Por Interest on Trust Funds:			
		Mch 15, to Sept 15, 1889 6mos @ 6% on £600 @ £4	8.0		8802.
51	Mrs Anna Aitken				
	Sept 30	Por Interest on Trust Funds:-			
		Mch 30, to Sept 30, 1889. 6mos. @ 6% on 1000.00			15250.
50	Mrs Cath. Nogan				
	Sept 30.	Por Interest on Trust Funds Mch 30 to Sept 30, 1889. 6mos. @ 10% on 1000.00			5000.
194	Stables a/c			7000.	
283	Sept 30.	to John O'Hara			
		Por Services rendered during September 1889.			7000.

September 30th 1889

	Sundry Accounts			
300		to Carnegie Bros & Co, Ltd Open		202602 18
486	Carnegie Library Alleghany			
	Sept 11.	Per Amount paid John Walker		
		on a/c.	34200	
258	Andrew Carnegie Per			
	Sept 13	Per Amount paid C K Odell to		
		reimburse him for duty paid on		
		porcelain from Germany.	6050	
	Sept 16	Per Amount paid C K Odell to		
		cover duty and fees on Oil Paintings &c.	10118	
	Sept 30	Per Amount paid C K Odell, for		
		duty and fees on Porcelain and Metals	20950	
41	Sus pense a/c			
	Sept 16.	Per Amount paid C K Odell, to		
		be remitted to S B Dick	100000	
450	Carnegie Library Alleghany			
	Sept 18.	Per Amount paid John Walker		
		Treas on a/c	82630	
496	Edinburg Library Gift			
	Sept 23.	Per Amount remitted to C K Odell		
		to meet draft for £5000 drawn		
		by the City of Edinburg	244585 7	
258	Andrew Carnegie Per			
	Sept 26	Per Cash paid him on a/c.	50000	
241	Charity & Gift			
	Sept 28	Per Amount paid Excelsior Brass		
		Band of ½ Cost of Instruments	5444 2	
278	N C Rock Coke Co, Bonds			
	Sept 6	Per Purchase of 168 Bonds @ 1000 00	16800000	
229	Dividend a/c			
	Sept 26	Per accrued Interest on above Bonds		
		July 1 to Sept 26, 1889 87/365 @ 5%	202521	
	Sundry Accounts			
229		to Dividend Account		2240801 6.
11	Yough Northern Ry Co, Stock			
	Sept 23	Per Dividend 23 - 2109 Shares @ 50	31635	
262	Henderson Bridge Co, Bonds			
	Sept 6	Per Interest on Coupons due Sept 1		
		1889. 75 Coupons @ 30 00	22500	
4	Carnegie Bros & Co, Limited Capital			
	Sept 26	Per Dividend # 43		
		8% on $ 2500 000 00	20000000	
5	Carnegie Bros & Co, Ltd Special.			
	9-26	Per Dividend # 43.		
		8% on $ 233 333 34	1866666	

(Oct 1889)

300	Carnegie Bros & Co, Limited, "Open"		2555100	
	to Sundry Accounts			
105	Keystone Bridge Co. Stock			
	Octo 3	Per Amount of Dividend #41.		
		7900 3/3 Shares @ 3.00		237020 00
132	Carnegie Co-Operative Ass'n			
	Octo 7.	Per Amount of Interest due on		
		9/c from April 1 to Octo 1, 1889		
		6 mos @ 6% on 3000.00		9000
248	Philadelphia Co, Stock			
	Octo 26	Per Amount of Dividend #44		
		1321 Shares @ 1.00		132100
168	Philadelphia Co, "Trustees Certificates"			
	Octo 26	Per Amount of Dividend #44		
		4400 Shares @ 1.00		444000
	Sundry Accounts			
229	to Dividend 9/c.			2546300.
105	Keystone Bridge Co, Stock			
	Octo 3,	Per Amount of Dividend #41.		
		7900 3/3 Shares @ 3.00	237020 00	
248	Philadelphia Co, Stock			
	Octo 26,	Per Amount of Dividend #44		
		1321 Shares @ 1.00	132100	
168	Philadelphia Co, "Trustees Certificates"			
	Octo 26	Per Amount of Dividend #44	444000	
132	Carnegie Co-Operative Ass't.		9000	
240	Octo 7.	to Interest and Exchange		
		Per Interest on 9/c from April 1,		
		to Octo 1, 1889, 6 mos. @ 6% on 3000.00		9000
240	Interest and Exchange		45943	
	to Sundry Accounts			
122	Janet Robertson			
	Octo 31.	Per Interest on Trust Funds, from		
		April 30, 1889 to Octo 31, 1889		
		6 mos. @ 6% on 3389.75		152544
56	J and H. H. Martin			
	Octo 31	Per Interest on Trust Funds from April 30,		
		1889 to Octo 31/89 6 mos @ 10% on 2657.87		132894
92	Mrs Agnes S. King			
	Octo 31	Per Int on Trust Funds from April 30th		
		89 to Octo 31, 89 6 mos @ 6% on 2900.00		8700.
93	Mrs. R. S. Begg.			
	Octo 31	Per Int on Trust Funds from April 30,		
		89 to Octo 31/89 6 mos @ 6% on 2900.00		8700

October 1889

30	Sundry Accounts			
		To Carnegie Bros & Co, Ltd Open		5186184
274	E A Odell.			
	Oct 2,	Per Amount remitted him for Duty, Freight, rete to be accounted for	100000	
1-6	Cath. A Palmer			
	Oct 8,	Per Amount remitted her Sp order of Andrew Carnegie to be repaid in 1 year from date, with interest at 6%.	300000	
488	Carnegie Library Allegheny			
	Oct 8,	Per Amount paid John Walker Treas on a/c.	420075	
278	N to Brick Co Co, Bonds			
	Oct 11,	Per Amount paid for 7 H.C.F.Co, 1st Mortgage 5% Bonds at par.	700000	
229	Dividend a/c			
	Oct 11,	Per Accrued Interest paid on above Bonds, July 1 to Oct 11, 1889 as per a/c	9877	
488	Carnegie Library Allegheny			
	Oct 14.	Per Amount paid John Walker, Treasurer on a/c	100000	
499	J. P. Morgan & Co,			
	Oct 15	Per Amount remitted them in payment of account as per State-ment Sept 30, 1889 & 5251/12/6.	2556232	
41	Suspense a/c			
	Oct 24	Per Amount remitted to D. B. Dick,	100000	
317	Legal Expenses			
	Oct 28	Per Amount paid Henry A Gardner in full for Services and expenses of himself and associates in suit of Andrew Carnegie to Henderson Bridge Co,	600000	
275	E. M. McCandless			
	Oct 30.	Per Amount Loaned him on his Note, at 4 mos from Oct 24th.	100000	
288	Andrew Carnegie Per		21600	
274	To E A Odell.			
	Oct 31.	Per Amount of Duty rete on Oil paintings, Feathers, and Furs, as per Statement Sept 30, 1889.		21600
194	Stable a/c.		7000	
332	Oct 31	John O'Hara For Services rendered during October 1889.		7000

October 1889

Sundry Accounts

499 to J. S. Morgan & Co., 25362.92

283 Andrew Carnegie Esq. (

Oct 31 (For Sundry Drafts drawn on
J. S. M. & Co. and expenses as per
their statement of Sept 30, 1889

Checks and Drafts £5122-10-11

Commission 1% £ 51-4-6

Postage &c £ 3-11-3 £5177-6-3 @ 4.85 25200.57

244 Int. & Exchange

" For Interest on above Checks & Drafts
from date of payment to Oct 31, 1889

£74-6-5 @ 4.86 361.35

November 1889

	Sundry Account to			
30		to Carnegie Bros. & Co., Ltd. Open		4649183
488	Carnegie Library Allegheny.			
	Nov 1	Per Amount paid John Walker Treasurer, on a/c	2000000	
241	Charity & Gift			
	Nov. 6	Per Amount paid M.V. Roth Delaware Contribution for improvement of West Penn Hospital Grounds.	250000	
241	Nov 6	Per Amount paid Mozark Club, for 50 memberships	50000	
277	Carnegie Co-Operative Asst.			
	Nov. 8.	Per Amount paid them per authority of Andrew Carnegie to bear 5% interest payable semi-annually, to be repaid ~~at xxxx time~~ within 60 days after formal demand.	300000	
254	Andrew Carnegie, Per			
	Nov. 8	Per Amount remitted to Drexel Morgan & Co., New York for payment to Drexel Harjes & Co., Paris covering Drafts and Checks drawn upon them as per statement of Oct 18 1889 Interest computed to Nov 12th 35568.20 Francs for	687308	
488	Carnegie Library Allegheny			
	Nov. 15	Per Amount paid John Walker Treasurer on a/c	3000000	
241	Charity & Gift			
	Nov 16.	Per this Amount paid The H.C.F.T.Co. for their $1000.00 5% Bond No 786 with accrued Interest from July 1 to Nov 5 1889 (187 days) forwarded to St Andrews Society of the State of New York as a contribution to their Centennial Fund, per letter 16th inst to them	101875	
488	Carnegie Library Allegheny			
	Nov. 27.	Per Amt paid J. Walker, Treas on a/c	800000	
254	Andrew Carnegie, Per			
	Nov. 27	Per Amt remitted him (to Hurford) for Personal use	500000	
488	Carnegie Library Allegheny			
	Nov. 30.	Per Amt paid John Walker Treas on a/c	3800000	

2 November 1889

201	Carnegie Bro's & Co, Limited Open		210500	
	to Sundry Accounts			
19	Western Car Co, Stock			
	Nov. 2	Per Amount of Dividend on		
		220 Shares @ 2%		11000
4	Mrs M. Carnegie Westn Car Co, Stock			
	Nov. 2	Per Amount of Dividend on		
		125 Shares @ 2%		6250
12	Yough Water Co, Stock			
	Nov 26.	Per Amount of Dividend #11.		
		256½ Shares @ 5.00		128250
206	Mount Pleasant Water Co, Stock			
	Nov 26	Per Amount of Dividend #1.		
		500 Shares @ 1.00		50000
70	R. P. Stevri			
	Nov 28	Per Amount of Interest due on p/c		
		May 31, to November 30, 1889 6 mo's @ 5.00		15000
229	Sundry Accounts			
	to Dividend p/c.			189250
19	Western Car Co, Stock			
	Nov 2.	Per Amount of Dividend on		
		220 Shares @ 2%	11000	
12	Yough Water Co, Stock			
	Nov 26.	Per Amount of Dividend on		
		256½ Shares @ 5.00	128250	
206	Mt Pleasant Water Co, Stock			
	Nov 26	Per Amount of Dividend #1.		
		500 Shares @ 1.00	50000	
19	Stable p/c		7000	
232	to John O'Hara			
	Nov 30.	Per Services rendered during		
		November 1889		7000
2	Andrew Carnegie Per		100000	
6	to John L. Champlin Jr. Trust			
	Nov 30.	Per Amount credited latter p/c.		
		as of May 15, 1889 check for same		
		having been handed Mr A.C. about		
		that time as per letter from J.L.C. Jr.		
		of Dec 3, 1889 and authority of		
		Mr A. Carnegie on same, filed.		100000

November 1889

	Sundry Accounts			
245		to Interest and Exchange		7356.30
71	George Lauder Jr's			
	Nov 1	For Interest on 2/3 May 1, to Nov 1, 6 mos. @ 6% on $240.209	720.630	
70	R.P. Nevin			
	Nov 28	For Interest on 2/3 from May 31, to November 30, 1889 6 mos @ 6% on $500.00	150.00	
245	Interest and Exchange		1368.350	
		to Sundry Accounts		
39	Bills Payable			
	Nov 1.	For Interest on Note, in favor of C.B. & Co, Limited dated Dec 31, 1886. from May 1, to Nov 1, 6 mos @ 6% on $429.333		1288.000
57	Caroline A Wilson			
	Nov 7	For Interest on Trust Funds, from Nov 9, 1888 to Nov 9, 89 1 yr @ 6% on 5000.00		330.00
61	Jerin L. Champlin Jr			
	Nov 30	For Interest on Trust Funds from May 31, to Nov 30, 89. 6 mos @ 6% on 800.00		24.600
	"	For Interest on Trust Funds, from May 15 to Nov 30, 89 6 mos 15 da. @ 6% on 1000.00		32.50
179	Mrs Fannie D. Whitfield			
	Nov 30	For Interest on Trust Funds, from May 31, to Nov 30, 89 6 mos. @ 6% on 500.00		19.500
300	Carnegie Phipps & Co, Limtd "Open"		1500000	
41		to Bills Receivable		
	Nov 30.	For Amount of Hardman & Co, Ltd Note, dated Nov 5, 1888 @ 1 year cancelled and returned to them and charged to them 2/c on books of C.P. & Co, Ltd. "Open"		1500000
39	Bills Payable		1288000	
85	Nov 1.	to Carnegie Bros. & Co, Limtd Special. For Interest charged to former now transferred to latter account See entry for like amount above		1288000.

December 1889.

30	Carnegie Bros. & Co. Limited Dr.		6671458	
	to Sundry Accounts			
179	Mrs H. D. Whitfield			
Dec 16.	Por Amount received from her for			
	Credit of Trust account covering			
	interest remitted her Nov 30, 1889.			19500
62	Alexander King			
Dec 17	Por Amount received from him			
	for interest on renewal Note, dated			
	Dec 20, 1889 @ 4 mos & 12 days.			
	6% on $5000.00			10333
26	Keokuk & Hamilton Bridge Co, Bonds			
Dec 19	Por Interest received on Bonds, as			
	165 Coupons #1/21 to 26 @ 20.00	3300.00		
	Less Amount paid Miss Jennie Johns			
	by Thos. Gillman Treas Dec 19th			
	by authority of Andrew Carnegie			
	see Folio 8 charge 6th Gift	600.00		270000
28	Keokuk & Hamilton Bridge Co, Coupons			
Dec 19	Por Interest on Coupons			
	27 Coupons @ 20.00			54000
261	Robert P. Porter			
Dec 24	Por Amount received from him			
	for Interest to Dec 23, 1889			
	1 Year @ 5% on $10000.00			50000
11	Lough Northern Railway Co, Stock			
Dec 24	Por Dividend #24			
	2109 Shares @ 1.25			263625
	Sundry Accounts			
229	to Dividend Accounts			593625
21	Keokuk & Hamilton Bridge Co, Bonds.			
Dec 19	Por Interest on Bonds,			
	165 Coupons (1/2) #26 @ 20.00		330000	
11	Lough Northern Ry Co, Stock			
Dec 24	Por Dividend #24.			
	2109 Shares @ 1.25		263625	
31	Charity and Gift		60000	
21	Dec 19th to Keokuk & Hamilton Bdg Co, Bonds			
	Por Amount paid Miss Jennie Johns			
	by Thos. Gillman, Treas. covering			
	allowance of Dec 25th			60000

December 1889

Sundry Accounts

301 Carnegie Bros. & Co, Ltd. Open 216344.97

486 Carnegie Library Allegheny.

Dec. 4. Per Amt. paid J. Walker Treas. m/c 120000.

" 13 Per Amt paid do " 50000.

" 19 Per Amt paid do " 330000.

" 27 Per Amt paid do " 300000.

2554 Andrew Carnegie per

Dec 20. Per Amt. remitted him (6 Nw York) for personal use 500000.

495 Braddock Library Gift

Dec 31 Per Amounts paid on a/c Library during 1889 8310.78

2408 Interest and Exchange

Dec 31 Per Interest on amounts paid account of Braddock Library computed on Monthly balances 3241.94

2408 Interest and Exchange

to Sundry Accounts

554 Amelia R. Hill.

Dec 31 Per Interest on Trust Funds from July 1 to Dec 31, 89. 6 mos @ 7% on 15826.35 553.92

442 Colin Hunter

Dec 31 Per Interest on Trust Funds from July 1 to Dec 31, 1889 6 mos @ 6% on 2413.84 72.54

601 Mary E Brown

Dec 31 Per Interest on Trust Funds from July 1 to Dec 31, 1889 6 mos @ 6% on 1000.00 40.00

185 Allen Tennent

Dec 31 Per Interest on Trust Funds from July 1 to Dec 31, 89. 6 mos @ 6% on 4335.50 130.55

57 Mrs. C Bradley

Dec 26 Per Interest on Trust Funds from June 15 to Dec 15/89. 6 mos @ 7% on 5000.00 175.00

163 J. Lee

Dec 31, Per Interest on Trust Funds from July 1 to Dec 31/89. 6 mos @ 5% on £200 @ 4.84 24.20

458 Mr & Mrs John Henderson

Dec 31 Per Interest on Trust Funds from July 1 to Dec 31/89. 6 mos on 1047.15 @ 4.84 48.40

442 George Lauder & Sons

Dec 31 Per Interest on Trust Funds from July 1. to Dec 31, 1889 6 mos @ 12% on £2333/3. 96.80

Amount carried forward. 288941

December 1889

258	Interest and Exchange a/c Sundry Accounts			
	Amount brought forward			2889 41
253	Madame Vieuxtemps			
	Dec 31	Per Interest on Trust Funds Jany 1 1889 to Dec 31, 1889. 1 yr @ 10% on 2286 47		228 65
59	R. Anderson			
	Dec 31,	Per Interest on Trust Funds Jany 1 1889 to Dec 31, 1889 1 yr @ 12% on 8437 50		1012 50.
231	Elizabeth L. Hamlin			
	Dec 31,	Per Interest on Trust Funds June 30 to Dec 31, 1889. 6 mos @ 7% on 801 74		28 06.
195	John J. Hammer			
	Dec 31,	Per Interest on Trust Funds June 30 to Dec 31, 1889 6 mos. @ 6% on 3395 88		101 88.
212	Mary E. Mackenzie			
	Dec 31,	Per Interest on Trust Funds June 30 to Dec 31, 1889 6 mos. @ 6% on 928 02		27 84.
265	James Dickie			
	Dec 31,	Per Interest on Trust Funds June 30 to Dec 31, 1889 6 mos @ 6% on 3986.91		119 60.
268	Walter Damrosch			
	Dec 31,	Per Interest on Trust Funds June 30 to Dec 31, 1889 6 mos @ 6% on 5093 00		152 80.
270	Margret B. Wilson			
	Dec 31,	Per Interest on Trust Funds June 30 to Dec 31, 1889 6 mos @ 6% on 456 50		13 68
47	C. P. & Co, Limited.	Wife's Marriage Settlement		
	Dec 31,	Per Interest on a/c June 30th to Dec 31, 1889 6 mos @ 6% on 334000 00		10020 00
232	John Hare			
	Dec 31.	Per Interest on a/c June 30 to Dec 31, 1889.		
		on Credits 105.76.		
		on Debits 3.94.		101 82
31	Sundry Accounts			
		to Carnegie Phipps & Co, Lim Open		2936767.
47	C. P. & Co, Lim.	Wife's Marriage Settlement		
	Dec 31.	Per Interest on a/c June 30 to Dec 31, 1889 6 mos. @ 6% on 334.000 00	10020 00	
258	Andrew Carnegie per			
	Dec 31,	Per Amounts remitted to and payments made to various persons and charged to a/c of Louise Whitfield Carnegie from June 30, to Dec 31, 1889 in excess of accrued Interest on her a/c with C. P. & Co, Limited as per statement filed.	19347 67	

December 1889

246 Sundry Accounts
to Interest and Discount

261 Robt. D. Porter
Dec 13 For Interest from Dec 13, 1888 to Dec 13, 1889 (on Note) 1 year @ 5% on $ 10000.00 — 500.00

488 C. J. O. Mackie
Dec. 31 For Interest on Loan, June 30, to Decm 31, 1889 6 mos @ 5% on $ 1601.62 — 50.05

5 Carnegie Bros. & Co. Lim. Special
Dec 31 For Interest on a/c June 30, to Dec 31, 1889. 6 mos @ 6% on $ 34,227.80 — 1026.83
3 mos Ida @ 6% on 18 666.66 — 299.44
1319.27
Less 2 mos on 12.880.00 @ 6% — 128.80 — 1.190.47

470 C. P. & Co., Ltd. Hartman Steel Co. Lim. Capital
Dec 31. For Interest from June 30 to Dec 31, 1889 6 mos. @ 6% on $ 149,889.23 — 4496.68

470 C. P. & Co. Lim. Capital, Purchases, & Sales.
Dec 31. For Interest on a/c:-
May 1 to Nov 1, 6 mos on 131 838.07 - 3955.11
July 1 to Dec 31, 6 mos on 21 208.35 = 636.25
Nov 1 to Dec 31, 2 mos on. 3955.11 - 39.55 — 4630.94

472 C. P. & Co. Lim, Associates Notes
Dec 31. For Interest from June 30 to Dec 31, 1887 6 mos. @ 6% on 173.934.61 — 5218.04

906 Carnegie Phipps & Co. Lim Open.
Dec 31, For Interest on a/c June 30 to Dec 31, 1889
On Debits 37.35.53
On Credits 31.12 — 57044.14

30 Carnegie Bros. & Co. Lim. Open
Dec 31 For Interest on a/c June 30, to Dec 31, 1889
On Debits 15.629.80
On Credits 8.357.90 — 727.90

254 Andrew Carnegie Pers.
41 Dec 31. To Suspense Accounts — 540.00
For Amount charged to George Orth's in latter account in error Amount covering Architect Fees for proposed Cresson House. See Draft # 54 on C. P. & Co, Limited. — 540.00

404 Andrew Carnegie Pers
222 Dec 31, To Petty Cash at New York — 9.72
For petty Disbursements at New York as per statement Dec 31, 1889 Folio 5. — 9.72

December 1889.

31.	Charity and Gift		1039879	
		to Sundry Accounts		
142	George Lauder Jr Open			
	Dec 31	Per Sundry Disbursements made for and on a/c of Mr & Mrs A Carnegie for 6 months ending Decem 31, 1889 as per Statement filed £81-9-3 @		39879
268	Henderson Bridge Co, Bonds			
	Dec 4	Per 5 Bonds Nos 375 to 379 inclusive contributed to the New York Free Circulating Library, forwarded to Drexel Morgan & Co, as per their receipt and papers on file.		500000.
		Coupons due Mch 1, 1890 attached		
273	H C Frick Coke Co, Bonds			
	Dec 19	Per 5 $1000.00 Bonds Nos 726 to 730 inclusive handed to Mrs Jas B Scott (of Pittsburgh) per authority of Andrew Carnegie see papers filed		500000
	Stable a/c		7000.	
282	Decr 31,	to John O'Hara Per Services rendered during December 1889		7000.
3	Union Supply Co, Limited Capital		500.	
475		to Stock Account		
	Dec 31,	Per Adjustment of Value on books to amount of Capital held as per articles:-		
		Certf N 25 for 12825.00 " " 34 " 3973.15 " " 59 " 345.60 " " 80 " 1548.75 18692.50		
		Less Value as shown by books 18687.50		500
498	Pgh Library Gift		50000000	
475		to Stock Account		
	Dec 31,	Per this Amount transferred back to Stock a/c said Gift not having been accepted by the City of Pittsburgh.		50000000.

December 1889

475	Stock a/c.		831078	
495	to Braddock Library Gift			
	Dec 31. Per Cost of Library complete, 76.295.64			
	Less Amts transferred to Stock a/c			
	Dec 31, 1886. 2500000.			
	Dec 31, 1887. 3500000.			
	Dec 31, 1888. 798486	6798486		831078
	The Above cover Cost of Library and Expenses to date, (building being completed.) all charges for cost of maintenance, Taxes &c &c hereafter to be transferred, each Dec 31, to Profit & Loss a/c			
475	Stock a/c			
	to Sundry Accounts			
	Per Adjustment of Book Values, at Dcem 31, 1889.			
8	N.C. Brick Coke Co. Stock			
	Dec 31, Value Jany 1/89 of 11430 Shares @ 86 00	1285700 00		
	Purchase 4th 12/89 of 10050 " @ 50 00	502500 00		
		1788200 00		
	Value Dec 31/89 of 35000 " @ 39 20	1330000 00		443820000
11	Lough Northern Rl. Co. Stock			
	Dec 31 Value Jany 1/89 of 2109 Shares @ 51 45			
	Value Dec 31/89 of 2109 " @ 36 00			
	Decrease @ 15 45			305805
206	Mt Pleasant Water Co. Stock			
	Value Jany 1/89 of 500 Shares @ 77 70.			
	Value Dec 31/89 of 500 " @ 70 00			
	Decrease @ 7 70			35000.
17	New York & Cleveland Gas Coal Co. Stock			
	Per Value as shown by Books Dcem 31/89 @ 150 00			
	reduced to par of @ 100 00			
	1313 Shares			1313000
246	Interest and Exchange		29	
4	Dec 31. to C.P.Co. Limited Capital, Purchases & Sales			
	Per Interest charged to account at			
	June 30, 1889 J. Folio 235 14496.311			
	Should have been			
	Nov 1/88 to May 1/89 6 mos on 131.838.07 3955.14			
	Jany 1/89 to June 30/89 6 mos on 16.772.30 501.36.			
	May 1/89 to June 30/89 2 mos on 8.955.14	3955 14496.05		29

Journal 1889

Sundry Accounts
to Stock Account
For Adjustment of Book Values as at December 31st 1889

215 Carnegie Bros & Co Limited Surplus.
For Surplus as of (2733.333 Shares) Capital at Dec 31/89 @ £1.81
Less Value Jany 1/89 @ £1.40
Increase @ 41d £1206666.67

217 Carnegie Phipps & Co Limited Surplus
For Surplus as of (1560.000 Shares) Capital at Dec 31/89 @ .88d
Less Value Jany 1, 1889 @ .50d
Increase @ .38d £592800.00

22 Union Supply Co, Limited Stock
For Surplus as of (18.692.50) Capital at Dec 31/89 @ £208
Less Value Jany 1, 1889 @ .89
Increase @ £1.19 £22244.08

18 Keystone Bridge Co, Stock
For Value at December 31, 1889 of 8000 3/5 Shares @ £90.00
Less Value Jany 1, 1889 @ 75.00
Increase @ £15.00 £120010.00

12 Yough Water Co, Stock
For Value at December 31, 1889 of 256 1/2 Shares @ £111.00
Less Value Jany 1st 1889 @ £110.30
Increase @ 70d £179.55

Sundry Accounts
130 Dec 31 to Profit & Loss
12 Wilson Walker & Co, Limited Capital
For Amt transferred to close a/c £9702.14

224 Interest Exchange
For do do £402.11.40

229 Dividends a/c
For do do £10793.47.58

Profit and Loss
to Sundry Accounts
224 Andrew Carnegie Pen.
For Amount transferred to close a/c £13416865

81 Charity and Gift
For do do £4411.31.78

217 Legal Expenses
For do do £827.1.84

194 Stable a/c
For do do £8400.00

77 Bellevue Hospital Gift
For do do £6000.00

100 Carnegie & Storey Echo Expenses
For do do £170.9.36

Carrying Value of Expenses etc at time of Settlement with
100 Storey but no accounts to for by him

December 1889

135 475	Profit & Loss		771043.96	
		to Stock Account		
		Pct Balance transferred to close account		771043.96

January 1890

	Sundry Accounts				
301		to Carnegie Bros. & Co, Ltd per Jour			25201.16
487	New York Property				
	Jany 1.	Pct Amount charged on books of latter to A.E. Moore, Trustee, now transferred on ½ of Property No 35 West Forty Eighth St New York standing in his name and held by him for Andrew Carnegie Lease for same will be transferred to latter			
		Pct Apl 9, 1888 Property	21.000.00		
		Dec 8, 1888 Ground Rent	402.00		
		Apl 29, 1889 Ground Rent	402.00		
		May 3, 1889 Taxes 1888	462.40		
		Nov 1, 1889 Ground Rent	402.00		
		Nov 1, 1889 Taxes 1889	390.00	23058.40	
		Cr Dec 11, 1889 Refund of Ground Rent		136.00	22922.40
344	Interest & Exchange				
	Jany 1.	Pct Interest on above computed each June 30 and Dec 31, as per books of C. B & Co, Ltd.		227876	
487	New York Property			1520672	
487		to Maxwell Evarts Assignee			
		Pct Amount transferred from latter to former account			1520672

January 1 1890

301	Carnegie Bros & Co, Limited. Open.		3592500	
	to Sundry Accounts			
63	Cash			
	Jany 2.	Per Amount received for interest		
		to Jany 1, 1890 6 mos @ 6% on 10.000.00		30000.
42	Bills Receivable			
	Jany 3.	Per Amount received from Mellon & Sons		
		for interest on unpaid Notes		
		June 27/89 to Dec 27/89. 6 mos @ 6% on 2900.00	✓	8700.
208	Texas & Pacific Ry Co, Bonds			
	Jany 6.	Per Interest due 1st Sept 1889		
		4 Coupons @ 25.00	✓	10000.
222	High Bridge & Ry Co, Bonds.			
	Jany 6.	Per Amount received for Int. due Jany 1/90		
		96 Coupons @ 25.00	✓	240000.
36	N C Brick Coke Co, Bonds			
	Jany 6.	Per Amt. received for Int. due Jany 1/90		
		293 Coupons @ 25.00	✓	737500.
162	Keystone Bridge Co, Stock			
	Jany 8.	Per Amt. of Dividend 4%		
		7900 3/5 Shares @ 3.00	✓	2370200
72	Robert Allen			
	Jany 17.	Per Amount received from him in full	✓	20000.
248	Philadelphia Co, Stock			
	Jany 27	Per Amount of Dividend 4%	✓	132100
249	Philadelphia Co, Trust Conf.			
	Jany 27	Per Amount of Dividend 4%	✓	144000.
1	Profit & Loss		701906	
301	Jany 1.	to Carnegie Bros & Co, Limited Open		
		Per Amount transferred on their		
		Book Sundry Cr to Credit of Andrew Carnegie		
		to Credit of John A. Leishman		
		as authorized by endorsement of		
		A. C. on letter Secy of C B & Co. Lim.		
		to J. A & L and John Walker Feby 6th/90		
		being for Profits on a 2% Interest		
		in Carnegie Phipps & Co. Limited		
		from Jany 1st 1886 to Nov 1st 1886.		701906.
2	Interest and Exchange		148778.	
301		to Carnegie Bros & Co, Limited Open		
		Per Interest on amount of Labor entry		

from Nov 1, 1886	to Jany 1, 1887	2 mos on	7049.06.	105.29	
" Jany 1, 1887	to June 30, 1887	6 mos on	7124.35.	213.73	
" June 30, 1887	to Dec 31, 1887	6 mos on	7338.08	220.14	
" Dec 31, 1887	to June 30, 1888	6 mos on	7558.22	226.75	
" June 30, 1888	to Dec 31, 1888	6 mos on	7784.97	233.55	
" Dec 31, 1888	to June 30, 1889	6 mos on	8018.52.	240.55	
" June 30, 1889	to Dec 31, 1889	6 mos on	8259.07	247.77	
					148778.

January 1890

	Sundry Accounts			
302		to Carnegie Bros & Co, Limited		$327711.15
310	Charity & Gift			
		For		
			411.50	
310	Jany 6	For Amt Collector of Customs for Duty and Fees on Painting for		
			62.10	
310	Jany 24	For Amt paid Collector of Customs for Duty and Fees on Painting for		
			273.33	
310	Jany 27	For Amt paid W. C. Childs for Rent of Mrs C. Hogans House for Yr. 1890	500.00	
480	Carnegie Library Allegheny			
	Jany 11	For Amt paid J. Walker Treas on a/c.	46397.57	
	14	For do do	5500.00	
298	Samuel B. Dick Pres't			
	Jany 15	For Amt paid him on a/c.	1500.00	
497	Edenburgh Library Gift			
	Jany 31.	For Amt paid City of Edinburgh on a/c. £5000/-	24427.47	
	Sundry Accounts			
306		to Carnegie Phipps & Co, Lim. Open		5712.20
310	Charity & Gift			
	Jany 1	For Contributions for Sick & Accident Society of Lower Union Mills made per authority of Mr A. Carnegie on or about May 1st 1888.	500.00	
248	Interest and Exchange			
	Jany 1.	For Interest on above May 1 to Dec 1, 88. 7 mos @ 6% on 5000.00 = 200.00 Dec 31/88 to Dec 31/89. 12 mos @ 6% on 5200.00 = 312.00	512.20	
306	Carnegie Phipps & Co, Limited Open		41000.00	
229		to Dividend.		
	Jany 4.	For Amt received from Carnegie Bros & Co, Limited for Special Dividend a/c Louisville & Nashville R.R. Co,		41000.00
296	Sam'l B. Dick Pres't		3000.00	
41		to Suspense a/c.		
	Jany 1.	For the following amts paid him on a/c and charged to latter, now transferred.		
		July 19, 1889 1000.00		
		Sept 16, 1889. 1000.00		
		Oct 24, 1889 1000.00		3000.00

January 1890

	Sundry Accounts			
329		to Dividend a/c		3533800
258	Texas & Pacific Ry Co, Bonds			
	Jany 6.	Per Interest due Dcm 1st 1889		
		4 Coupons @ 25.00	10000	
223	Pitts, Fort Wayne & Chi. Ry Co, Bonds.			
	Jany 6	Per Interest due Jany 1 1890		
		96 Coupons @ 25.00	240000	
279	W & Brick Coke Co, Bonds			
	Jany 6	Per Interest due Jany 1, 1890		
		295 Coupons @ 25.00	737500	
18	Keystone Bridge Co, Stock			
	Jany 8	Per Amt. of Dividend # 43.		
		7960 2/3 Shares @ 3.00	2387020	
248	Philadelphia Co, Stocks			
	Jany 27	Per Amount of Dividend # 45		
		2% on 1321 Shares.	132100	
249	Philadelphia Co, Trust Cert.			
	Jany 27	Per Amount of Dividend # 45		
		2% on 4440 Shares	444000	
	Sundry Accounts			
246		to Interest and Exchange		38700
62	Rest King			
	Jany 1	Per Interest from July 1 to Jany 1		
		1890. on Loan 6 mos @ 6% on 10000.00	30000	
42	Bills Receivable			
	Jany 3,	Per Interest on unpaid Notes of		
		M & W. Loomis from June 27, 1889 to		
		Dcm 27, 1889 6 mos. @ 6% on 2900.00	8700	
2	Lawrence Litchfield		70000	
45	Jany	to Andrew Carnegie Per		
		Per Amounts advanced him on		
		a/c as per receipts filed		
		Jany 20, 1890 100.00.		
		Jany 27, 1890 600.00.		70000.
30	Carnegie Bros & Co. Limited Open.		4120493.	
	Jany 1	to Carnegie Bros & Co, Ltd Special		
		Per Amount transferred from		
		latter to former to close a/c.		4120493.
264	Andrew Carnegie Per		7000	
279	Jany 31.	to John D Rara		
		Per Services rendered during		
		January 1890		7000

February 1890

202	Carnegie Bros & Co., Limited Dr.		10970088.58	
	to Sundry Accounts			
263	Henderson Bridge Co., Stock			
	Feby 1.	Per Amt. received for Dividend #4		46750
26	New York Transfer Co., Stock			
	Feby 3	Per Amt. received for Dividend Feby 1st 1890.		39900
19	Western Car Co., Stock			
	Feby 3.	Per Amt. received for Div. of 2%		11000
47	Wm M. Carnegie, West.n Car Co, Stock			
	Feby 3	Per Amt. received, for Div. of 2%		6250
11	Yough.n Northern Ry Co, Stock			
	Feby 17.	Per Amt. received for Div #25		263625
4	Carnegie Bros & Co, Lim. Capital			
	Feby 28.	Per Amt. of Dividend #44.		
		40% on 2733333.33		1093333.33
	Sundry Accounts			
227		to Dividend		10967408
263	Henderson Bridge Co., Stock			
	Feby 1.	Per Dividend #4		
		187 Shares @ 2½%	46750	
26	New York Transfer Co, Stock			
	Feby 3	Per Dividend Feby 1st 1890.		
		133 Shares @ 3%	39900	
19	Western Car Co, Stock			
	Feby 3	Per Dividend:-		
		220 Shares @ 2%	11000	
11	Yough.n Northern Ry. Co., Stock			
	Feby 17	Per Dividend #25		
		2109 Shares @ 2½%	263625	
4	Carnegie Bros & Co, Lim. Capital			
	Feby 28	Per Dividend #44		
		40% on 2733333 33	1093333 33	
202	Andrew Carnegie Dr.		298600	
	to Sundry Accounts			
280	C.A. Maitland			
	Feby 15	Per Amt. received from Account Paid (supplied by Mr A. Carnegie for personal use) £600-@ 486 as per papers filed		291600
279	John O'Hara			
	Feby 28	Per Services rendered during February 1890.		7000

February 1890

Sundry Accounts

302 to Carnegie Bros. & Co. Ltd Open 36706 94

485 Carnegie Library Allegheny.

" Feby 14 Per Amt. paid J Wasker, Texas on a/c 250000

" 17 Per do do 500000

" 12 Per do do 500000

" 15 Per do do 425000

" 24 Per do do 500000

2052 Andrew Carnegie Per

" Feby 10 Per Amt remitted Pittsburgh Bank New York for personal use 700000

" " 14 Per Amt. paid City of New York for Taxes for year 1889 207694

231 Charity & Cift

Feby 11. Per Amt. paid Public Library of Aberdeen Scotland contribution for New Building £100-4-8 488004

72 Robert Allen 8414

246 Feby 20, to Interest 2nd Exchange.

Per Interest on a/c

Feby 20, 1889 to Feby 20, 1890, 1 year @ 6% on 3097.28 = 92.91

Cr. Augt 16, 1889 to " 20, 1890 6 mos. 4 da on 250.00 = 7.67

Jany 17, 1890 to " 20, 1890 1 mo 3 da. on 200.00 = 1.10. 8414

5 739 James B Scott Special Agt 6000000

To K C Trust Coke Co Bonds

For 60 Trust Mortgage Bonds #666 to 725 inclusive loaned to James B Scott on special agt 10 of which are to be returned annually in accordance with his letter dated February 5th 1890. filed

60 Bonds @ $100.00 6000000

March 1890

Sundry Accounts

302 to Carnegie Bros. & Co, Limited Open 884440 45

486 Carnegie Library Allegheny

" Mch 1 Per Amt paid J. Walker Treas. on a/c 500000

" " 6 " do do 300000

" " 22 " do do 200000

" " 27 " do do 172450

254 Andrew Carnegie Per

" Mch 5 Per Amt. paid Duquesne Club for Dinner Feby 20th 1890 86595

" " 13 " Amt. paid him on a/c for personal use 50000

267 Music Hall Co. of New York Limited

Mar. 5. Per Amount remitted Morris Reno, Treas. on a/c Stock 4000000

278 Samuel B. Dick Pres.

Mch 8. Per Amount remitted him for payment of Wilson Bros. & Co, bill of Feby 15th 1890. 45000

281 United Electric Light & Power Co, Stock

Mch 19. Per this amount paid them in full for Stock as follows:

Cert. No 32 250 Shares.

" " 1715 Trust 50 do. 2500000

63 Alex. King

Mch 31, Per Amount of the following Notes, endorsed (per authority of A. Carnegie) for his accomodation and paid by C. B. & Co, Limd. as follows:

Note due Dec 22, 1889. 5000.00.

Note " Mch 24 1890 5000.00. 1000000

Int. due C. B. & Co, Limd from above dates.

---

63 Alex. King 10033

246 To Interest & Exchange

Per Amount of Interest paid by him on Note Decr 20, 1889. renewed as per entry in J. Notes 250 Notes returned him and charged account as above paying Interest on 5000.00 from Decr 22, 1889 10033

March 1890

302	Carnegie Bro^s. & Co^y Limited Open		2408 50	
	to Sundry Accounts			
270	E. M^c Candless			
	Mch 1	Por Amt. of Interest paid on his Note from Oct^o 29^th/89 to Feby 27/90. 126 days @ 6% on $1000.00		2100
269	Henderson Bdg. Co, Bonds.			
	Mch 12	Por Interest on Bonds due Mch 1^st/90		
		To Coupons 17 @ 30.00		210000
284	Andrew Carnegie Per			
	Mch 19	Rec^d this amount received through N. C. Brick from M^c Callum		
		for		1100
310	Charity & Gift			
	Mch 29	Por Refund of Duty on Paintings		
		for		5990
	" 31	Por Refund of Duty on paintings		
		for.		21660
138	John F. Wilson		150000	
306	Mch 1	to Carnegie Phipps & Co, Lim. Open		
		Por Interest on a/c to March 1, 1890		
		6 mos @ 6% on $30000.00		150000
248	Interest & Exchange		19 28 34	
		to Sundry Accounts		
138	John F. Wilson			
	Mch 1	Por Interest on a/c		
		Sept^r 1/89 to Mch 1/90. 6 mos @ 5% on $30000.00		150000
5	John D. Champlin Jr			
	Mch 1.	Por Interest on Trust Funds:		
		Nov 30/89 to Mch 1/90. 3 mos @ 6% on $9200.00		13800
265	Wm Morrison			
	Mch 15	Por Interest on Trust Funds:		
		Sept 15/89 to Mch 15/90. 6 mos @ 6% on $29headcents		87 84
113	Mrs Cath. Nugent			
	Mch 31	Por Interest on Trust Funds:		
		Sept 30/89 to Mch 31/90. 6 mos @ 10% on $1000.00		5000
255	Mrs Anna Aitken			
	Mch 31.	Por Interest on Trust Funds:		
		Sept 30/89 to Mch 31/90. 6 mos @ 30/2% on $1000.00		152 50

March 1890

	Sundry Account			
246		to Interest and Exchange		11100
275	E. V. McCandless			
	Mch 1,	Per Interest on Note, from Feb 27 1889, to Feby 7/1890. 126 days @ 5% on $1000.00	2100	
65	Charles Ellis			
	Mch 31,	Per Interest on a/c Apl 1st 1889 to Mch 31, 1890. 1 year @ 6% on $1500.00	9000	
	Sundry Accounts			
		to Dividend		
	Henderson Bridge Co, Bonds			
	Mch 12	Per Note free not forfeited.		
262	Henderson Bridge Co, Bonds		210000	
228	Mch 12.	to Dividend a/c		
		Per Interest on Bonds, due Mch 1/90		
		70 Coupons @ 14 @ 30.00		210000
252	Andrew Carnegie, per		7000	
279	Mch 31,	to John. O'Hara		
		Per Services rendered during March 1890		7000
61	John D Champlin Jr		920000	
264	Mch 13	to Henderson Bridge Co, Bonds		
		Per 12 H.B.Co, Bonds Nos 321 to 332 inc sent him in full settlement of his Trust a/c. ($200.00) as per authority of Andrew Carnegie		
		See papers filed,		920000
135	Profit & Loss		280000	
262	Mch 13.	to Henderson Bridge Co, Bonds.		
		Per Loss on par Value of Bonds, given to John D. Champlin Jr in settlement of his a/c.		
		12 Bonds carried at $1000 = 12000.00		
		transferred to J. D. C. Jr's a/c 9200.00		
		Loss.		280000
254	Andrew Carnegie, per		200000	
61	Mch 13,	to John D. Champlin Jr.		
		Per Amount received from Estate of former, in Trust for due dee of W.A.C. Jany 20th 1890.		
		Int. @ 6% payable Semi-annually		200000

March 1890

47	Stock a/c	100000000	
483	to Carnegie Free Library Commission of Pittsburg Pa.		
	Mch 13. For this amount contributed to the City of Pittsburgh, for the purpose of erecting Libraries, Art Galleries, etc, as understood and agreed with the Library Commission		100000000
483	Carnegie Free Library Commission of Pittsburgh Pa	100000000	
302	to Carnegie Bros. & Co, Limited Open		100000000
	For this amount transferred to credit of Library Commission on Books of Carnegie Bros. & Co, Limited as per copy of correspondence below, on file with said Association.		

"Pittsburgh Mch 13th 1890."

"Carnegie Bros. & Co, Limited

"Gentlemen:-

"Please honor Draft of H. C. Frick, "Treasurer of the Carnegie Library Commission, "to the extent of One Million of Dollars, and "charge to my account.

"Yours truly,

"Andrew Carnegie."

and;

"Pittsburgh Mch. 13th 1890

"Wm H. C. Frick, Treasurer.

"Carnegie Free Library Commission

"of Pittsburgh Pa.

"Dear Sir:-

"Mr. Andrew Carnegie has this day "transferred to your credit One Million Dollars. "($1,000,000.00) against which your drafts for "current disbursements will be duly honored.

"Yours truly

"Carnegie Bros. & Co, Limited

"John G. A. Leishman

"Treasurer."

Note; Original order for above handed W. N. Brown Secretary of the Commission as per his receipt on file with C. B. & Co, Limited.

Note; Interest on unpaid portion in hands of C. B. & Co, Limited to be credited to Andrew Carnegies Personal a/c on their books at June 30th and December 31st of each year until principal is withdrawn

April 1890

307	Sundry Accounts to Carnegie Bro's & Co. Jrn Open			42552.04
26	Music Hall Co. Limited			
	April 3.	Per Amount paid Mess's Reno & Rest on a/c Stock Subscription.	400000	
152	Jane Hood			
	April 5.	Per this amount paid her in full for Trust Funds and Interest.	10768	
44	George Lauder Sr.			
	April 10.	Per this amount paid him for Int on Trust Funds from Jany 1st to June 30th 1890 6 mos @ 12% on 3333.33	9770.00	
131	E. L. Namlin			
	April 10,	Per this amount paid her on a/c	3000.00	
210	Charity and Gift			
	April 15,	Per Amount paid Mellor & Horne for 1 Organ for Turtle Creek Presby Church	1500.00	
283	New York Telegraph Club Bonds			
	April 16.	Per Amount paid them for 200 Bonds Nos 100 to 299 inclusive, principle and Interest payable April 5th 1900.	10000.00	
484	Carnegie Library Allegheny.			
	April 30,	Per this amt paid J. Walker Treasurer a/c	17.36	
288	Daniel M. Henderson		15000.00	
254	April 24	to Andrew Carnegie Personal Per this amount advanced him as per receipt filed, Payable within 5 years		15000.00
126	N. Leggate		15.14	
246	April 30th	to Interest and Exchange. Per Interest on a/c to date viz—		
		Int a/c 30/88 to April 30/89 1 Year 6% on 375.00 = 22.50		
		Int a/c 30/89 to April 30/90 1 Year @ 6% on 375.00 = 22.50		
		45.00		
		Less State Tax 1888 & 1889. 1.36		
		Less Amt paid June 15th 1889. 28.50 29.86		15.14
254	Andrew Carnegie Personal.		7000.	
279	April 30,	to John O'Hara Per Services rendered during months of April 1890		7000.

April 1890

302	Carnegie Bro.s & Co., Limd. Open to Sundry Accounts		43559 75	
15	Keystone Bridge Co, Stock			
	April 1st	Per this amount received from George Lauder, covering Dividends on Stock Certificate No 286, for 100 Shares here before standing on K.B. Co.'s Books in name of "G.L." but belonging to "A.C." Dividends (and Stock) now transferred viz:-		
		1889 April No 140, 1.00 per share 100 00		
		" July No 141, " 100 00		
		" Oct. No 142, 3.00 per share 300.00		
		1890 Jany No 143, 3.00 per share 300.00		
		" Apl No 144, 1.50 " 150.00		950.00
8	Keystone Bridge Co, Stock			
	April 2nd	Per Amount received for Div.d 444		1185.00
248	Philadelphia Co, Stock			
	April 3rd	Per Amount received for Sale of 800 Shares Stock @ 31.36.25		2509.00
1	Yough. Northern Ry. Co, Stock			
	April 14th	Per Amount received for Div.d 26.		158.75
12	Yough. Water Co, Stock			
	April 12,	Per Amount received for Div.d 12		102.600.
236	Mt Pleasant Water Co, Stock			
	April 14	Per Amount received for Div.d 2		500.00
60	Mary E. Brown			
	April 19,	Per Amount received from her to draw 6% Interest payable Semi Annually		1600.00
248	Philadelphia Co, Stock			
	April 26,	Per Amount received for Div.d 46.		521.00
249	Philadelphia Co, Trust Cert.			
	April 26,	Per Amount received for Div.d 46.		4400.00
135	Profit and Loss		1491.00.	
248	April 3.	to Philadelphia Co, Stock Per Loss on Sales of 800 Shares of Stock viz:-		
		Carried at 50.00		
		Sold for. 31.36.25		
		800 Shares 18.63.75		1491.000

April 1890

	Sundry Accounts				
229		to Dividend			1686975
15	Keystone Bridge Co, Stock				
	April 1,	Per Dividends on Stock held in name of George Lauder			
		1889 Apl No 10. 100 per Share	100.00		
		" July No 11 100 do	100.00		
		" Oct No 12 300 do	300.00		
		1890 Jany No 13 300 do	300.00		
		" Apl No 14 150 do	150.00	950.00	
10	Keystone Bridge Co, Stock				
	April 2,	Per Div[d] 11th 7900 3/5 Shares @ 150		1185100	
11	Yough Northern Ry Co, Stock				
	April 14,	Per Div[d] No 26 2109 Shares @ 75[¢]		158175	
12	Yough. Water Co, Stock				
	April 14,	Per Div[d] No 12 2562 Shares @ 400		102600	
236	Mt pleasant Water Co, Stock				
	April 14,	Per Div[d] No 2. 500 Shares @ 100		50000	
248	Philadelphia Co, Stock				
	April 26,	Per Div[d] No 46. 521 Shares @ 2%		52100	
249	Philadelphia Co, Certificates				
	April 26.	Per Div[d] No 46, 4440 Shares @ 2%		44400	
246	Interest and Exchange			467.11	
		to Sundry Accounts			
152	Jane Hood				
	April 5.	Per Interest on 4/c in full.			
		Jany 2/89 to Dec[r] 31/89 1 1/4 per @ 6% on 100[00] 600.			
		Dec 31, 89 to Apl 5/90 3 mos 5 ds. @ 6% on 106[00] 168.			768
92	Mrs Agnes S. Krieg.				
	April 30,	Per Interest on Trust Funds from			
		Oct 31/89 to Apl 30/90. 6 mos @ 6% on 2900[00]			8700
93	Mrs R S. Begg.				
	April 30,	Per Interest on Trust Funds, from			
		Oct 31/89 to Apl 30/90. 6 mos @ 6% on 2900[00]			8700
53	Jas and H. T. Martin				
	April 30,	Per Interest on Trust Funds, from			
		Oct 31/89 to Apl 30/90. 6 mos @ 6% on 2657[87]			13289
122	Janet Robinson				
	April 30,	Per Interest on Trust Funds from			
		Oct 31/89 to Apl 30/90, 6 mos @ 6% on 3384[75]			15254
306	Carnegie Phipps & Co, Lim. Open.			2600000	
279	Apl 30,	to N. C. Fuel Coke Co, Bonds.			2600000
		Per Amount received from Mrs Cath. Van Kirk for Sale to her of 26 1st Mtge Bonds of the N.C.F.C. Co, Nos 630 to 655 inc.			

May 1890

	Sundry Accounts			
303		to Carnegie Bro^s & Co, Limd. Open		15656 94
39	Bills Payable			
	May 1.	Per Interest on Notes, in favor C.B. & Co. Lim. dated Decem^r 31, 1886. from Nov 1/89 to May 1, 1890 6 mos. @ 6% m^d 429333 34	1288000	
77	Bellevue Hospital Gift			
	May 13,	Per Amount paid Dr F. J. Dennis a/c Carnegie Labratory	250000	
484	Carnegie Library Allegheny			
	May 5,	Per this Amt paid J Walker Treas. m/c	1260	
	5	" " do "	3985	
	5	" " do "	13446	
	12	" " do "	1400	
	15	" " do "	7240	
	16	" " do "	363	
246	Interest and Exchange		1309273	
		to Sundry Accounts		
39	Bills Payable			
	May 1.	Per Interest on Notes, in favor C.B. & Co. Lim. transferred		1288000
79	Mrs P. D. Whitfield, Trust			
	May 31,	Per Interest on a/c		
		May 31, 1889 to Nov 30, 1889 6 mos^d on 6895000 - 20685		
		Nov 30, 1889 to May 31, 1890 6 mos^d on 6875515 - 20588		
		41273		
		Less Amt credited Nov 30, 1889 19500		21273
78	George Lauder Jr		74224 49	
246	May 1.	to Interest and Exchange		
		Per Interest on a/c —		
		from Nov 1/89 to May 1/1890 6 mos^d @ 6% on 2474674 20		74224 49
254	Andrew Carnegie Per		7000	
279		to John O'Hara		
	May 31.	Per Services rendered during May 1890.		7000
135	Profit & Loss		250000	
77		to Bellevue Hospital Gift		
	May 13,	Per Contribution to Carnegie Labratory for 1890. transferred to Profit & Loss		250000

May 1890

307	Carnegie Bros & Co, Limd. Open'		91559	
	to Sundry Accounts			
19	Western Car Co, Stock			
	May 2nd	Por Dividend of 2% on 220 Shares		11000
47	Mrs M. Carnegie. W.C. Stock			
	May 2nd	Por 2% on 125 Shares.		6250
126	C. Leggate			
	May 3,	Por Amount receivd from J Walker		1514.
293	A.C. Frick Coke Co, Bonds.			
	May 6,	Por Amt receivd from Cath. Van Kirk for accrued interest on 26 Bonds sold her, Jany 1 to Apl 30, 1890 4 mos @ 5% on 26000.00		43333
14	Wilson Walker & Co, Limd. Capital			
	May 8,	Por Amt receivd from Elect Bdge & Car Works covering dividends Nos 7 and 8. A.C. portion		12962
182	Carnegie Co-Operative Asstn Bond.			
	May 8,	Por Amt receivd from them for interest to April 1st 1890.		9000
277	Carnegie Co-Operative Asstn Loan			
	May 8,	Por amt receivd from them for interest to May 9, 1890.		7500
	Sundry Accounts			54333
229	to Dividend			
19	Western Car Co, Stock			
	May 2,	Por 2% Div. on 220 Shares Stock	11000	
278	A.C. Frick Coke Co, Bonds.			
	May 6,	Por accrued interest Jany 1 to Apl 30/90 on 26 Bonds sold Cath. Van Kirk.	43333	
	Sundry Accounts			
246	to Interest & Exchange			31500
182	Carnegie Co-Operative Asstn Bond			
	Apl. 1,	Por Interest Oct 1/89 to Apl 1st 1890. 6 mos @ 6% on 3000.00	9000	
277	Carnegie Co-Operative Asstn Loan			
	May 8,	Por Interest Nov 8/89 to May 8/1890 6 mos @ 5% on 3000.00	7500	
70	A.J. Keuin			
	May 28,	Por Interest Nov 28/89 to May 28/90 (on Note) 6 mos @ 6% on 5000.00	15000	
14	Wilson Walker & Co, Limi Capital		12962	
135	to Profit & Loss			
	May 8,	Por A.C. proportion of Dividends Nos 7 & 8 receivd from the Electand Bdge & Car Works.		12962

June 1890.

303	Sundry Accounts to Carnegie Bro's. & Co, Lim. "Open"			4852 6 64
267	Music Hall Co, of New York Limd June 10. Per Amt remitted them on a/c of Stock Subscription		2500000	
276	N C Frick Coke Co Bonds June 13, Per Amount paid N C & C Co, for 18 First Mtge Bonds Nos 1486 to 1503 inc		1800000	
246	Interest and Exchange June 13. Per accrued interest on above N C & C Co, Bonds Jany 1 to June 10, 5 mos. 10 da @ 5%		40000	
284	Carnegie Library Alleghenies June 12, Per Amt paid J Walker Treas. on a/c.		98276	
	18 " " do "		8526	
311	Charity and Gift June 19, Per Amt paid Scotch Irish Assistn contribution to N Congress held in Pittsburgh during May 1890.		50000	
283	Braddock Library Gift June 30, Per Amounts paid on a/c of maintenance of Library from Jany 1 to June 30 1890		352998	
246	Interest and Exchange June 30. Per Interest on amounts advanced a/c Library viz:—			
	Jany 31, 5 mos. on 714.49	1.86		
	Feby 28, 4 mos on 58.27	1.17		
	Mch 31, 3 mos on 775.74	11.64		
	Apl 30, 2 mos. on 598.16	5.98		
	May 31, 1 mo. on 1597.13	7.99		
	June 30, — on 426.19	—	28 64	
254	Andrew Carnegie Per to John O'Hara		7000	
279	June 30, Per Services rendered during the month of June 1890			7000
62	Alex. King.		44000	
246	to Interest and Exchange			
	June 30th Per Int. on a/c (Note)			
	Jany 1 to June 30/90. 6 mos @ 6% on 2000.00	60.00		
	Less Int. on Notes retired at their due dates formerly carried by C & C Co, Lim'd and now charged to Alex King in these books as per entry on J.F. 263			
	Jany 1 to Mch 21/90. 79 da @ 6% on 3000.00	65.83		
	Jany 1 to Apl 23/90. 113 da @ 6% on 3000.00	94.17		44000

June 1890

138	John T. Wilson		700000	
3-6	June 7.	to Carnegie Phipps & Co. Lim. Open		
		For this amount paid him on a/c		700000
302	Carnegie Bro.s & Co. Limd. Open		2776807	
		to Sundry Accounts		
127	N. Leggate			
	June 10,	For Amt received from John Walker on a/c		12500
11	Yough. Northern Railway Co, Stock			
	June 12,	For Div.d #27. collected by them		210900
103	Union Supply Co, Limited			
	June 12,	For Div.d #8 collected by them		1869250
244	Interest and Exchange			
	June 30,	For Interest on a/c. Jany 1 to June 30, 1890. as per Statement rendered		
		On Credits 29304 77		
		On Debits 22463 20		6841 57
	Sundry Accounts			
229		to Dividend		2080150
11	Yough. Northern Ry. Co, Stock.			
	June 12,	For Div.d #27. 2109 Shares @ 100	210900	
103	Union Supply Co, Limited			
	June 12,	For Div.d 8, of 100%.	1869250	
244	Interest and Discount			
		to Sundry Accounts		
131	Elizabeth L. Hamlin			
	June 30,	For Interest on her Trust Funds.		
		Jany 1 to June 30, 1890. 6mos 26 da.s on 779.00 = 23.39		
		Less March 15 to June 30, 3 mos 15 da.s on 50.00 = 87.		
		April 10 to June 30, 2 mos 20 da.s on 300.00 = 4.00.		
		June 11 to June 30, 19 da.s on 200.00 = 63 5.50		17.89
279	John O'Hara			
	June 30,	For Int.st on a/c Jany 1 to June 30, 1890.		
		On Credits 114.58		
		On Debits. 3.96		110.62
285	C.T.O. Mackie		5196	
247		to Interest and Exchange		
	June 30,	For Interest on a/c.		
		Jany 1 to June 30, 1890. 6mos @ 6% on 1732.07		5196

June 1890

135	Profit and Loss			2427337	
		to Sundry Accounts			
	June 30.	Per the following a/cs closed off as per authority of Mr. A.C. May 12/1890			
60	Hudson Henry	Per Amt of a/c			263125
64	N.W. Norris	do			50000
41	Suspense a/c	do			
		Benj. E. Smith's	7263.81		
		John Morley	5000.53		
		Mrs L. Seymour	1200.00		
		N.E. Collins	1000.00		
		E.J. Beggs	1000.00		
		Wm. Thorp	969.00		
		J.K. Dain	800.00		
		J.L. Smith	500.00		
		T.N. Depuy	500.00		
		E.W. Disenbise	500.00		
		A.T. Cassidy	500.00		
		P.C. Reniers	300.00		
		T. Ridley	300.00		
		J.N. Thurston	500.00		
		C.O. Dresser	200.00		
		Samuel Story	200.00		
		James Thornberg	158.78		
		Mrs O.A. Dick	100.00		
		Andrew Eadie	100.00		
		Lew. Vanderpoole	50.00		2114212
	Sundry Accounts				32916853
307		to Carnegie Phipps & Co, Lim. Open			
473	C.P. & Co, Lim.	Wife's Marriage Settlement			
	June 30,	Per Interest on a/c Jany 1 to June 30, 1890. 6 mos. @ 6% on £333,000.00		1002000.	
2514	Andrew Carnegie Jnr.				
	June 30,	Per Amts remitted to and payments made to various persons and charged to a/c of Louise Whitfield Carnegie from Jany 1 to June 30, 1890. in excess of accounts at on her a/c with C.P. & Co, Limited. as per Statement filed.		2289685	

June 1890

244	Interest and Exchange to Sundry Accounts	3355 73	
57	Mrs A. C. Bradley		
	June 30, For Int on her Trust Funds Dec 15 1889 to June 15 1890. 6 mos @ 7% on $5000.00		17500
60	Mary E Brown		
	June 30, For Int on her Trust Funds Jany 1/90 to Apl 19, 1890. 3 mos 19 da @ 8% on $1000.00		2423
60	Mary E Brown		
	June 30, For Int on her Trust Funds, Apl 19, 1890 to June 30, 1890. 2 mos 11 da. @ 8% on $2600.00		3077
242	Colin Hunter		
	June 30, For Int on Trust Funds Jany 1, 1890 to June 30, 1890 6 mos. @ 6% on $21384.75		73154
54	Amelia R Nell		
	June 30, For Int on Trust Funds Jany 1, 1890 to June 30, 1890. 6 mos @ 7% on $15826.35		55392
105	Allen Tennant		
	June 30, For Int. on Trust Funds Jany 1, 1890 to June 30, 1890. 6 mos @ 6% on $4351.50		13055
160	J Lee		
	June 30, For Int. on his Trust Funds Jany 1 1890 to June 30, 1890 6 mos @ 5% on $2000.		24550
48	Mr and Mrs John Henderson		
	June 30, For Int. on their Trust Funds Jany 1 1890, to June 30, 1890. 6 mos on $1047.15 @ 8%		4910
	Jaynes Dickie		
240	Walter Lamrock		
	June 30, For Interest on his Trust Funds Jany 1 to June 30. 1890. 6 mos @ 6% on $5246.83		15738
270	Margaret B Wilson		
	June 30, For Interest on her Trust Funds, Jany 1 to June 30, 1890. 6 mos @ 12% on $469.83		2819
280	C A. Maitland		
	June 30, For Interest on his Trust Funds, Feby 15 to June 30, 1890. 4 mos 15 da on $2916.00 @ 8%		6561
195	John J Hammer		
	June 30, For Interest on his Trust Funds Jany 16 June 30, 1890 6 mos. @ 6% on $3497.76		10493
212	Mary E Mackenzie		
	June 30 For Interest on her Trust Funds. Jany 1 to June 30, 1890, 6 mos @ 6% on $955.06		2868
44	George Lauder Jr		
	June 30, For Int. on his Trust Funds Jany 1 to June 30, 1890 6 mos @ 12% on $3333.15 - 200 @ 8%		97700
61	John D Champlin Jr		
	June 30, For Interest on his Trust Funds. Jany 20 to June 30, 1890 5 mos 10 da @ 8% on $2000.00		5933

June 1890

	Sundry Accounts			
247		to Interest and Exchange		21 52 85
472	C.P.&Co. Limited	Associates Notes		
	June 30,	Per Int. on a/c		
		Nov 1/89 to May 1/90. 6mos on 131.838.07 = 3955.14		
		May 1/90 to June 30/90. 2mos on. 3955.14 = 3955		
		Jany 1/90 to June 30/90 6mos on 25.859.29 = 775 18	47 69 87	
471	C.P.&Co. Limited	Capital, Purchases & Sales		
	June 30,	Per Int. on a/c.		
		Jany 1 to June 30, 1890. 6mos @ 6% on 179.152.65	53 74 58	
470	C.P.&Co. Limited	Partman Capital a/c.		
	June 30,	Per Interest on a/c		
		Jany 1 to June 30, 1890. 6mos @ 6% on 129.386.01	46 31 58	
306	Carnegie, Phipps & Co. Limited	Open		
	June 30,	Per Int on a/c Jany 1 to June 30, 1890.		
		On Credits 6825.53		
		On Debits 73.02	67 52 51	
247	Interest and Discount		1002000	
473		to C.P.&Co. Lim. Wifes Marriage Settlement		
	June 30,	Per Int on a/c Jany 1 to June 30, 1890.		
		6mos @ 6% on 334.000.00		1002000
311	Charity and Gift.		1000000	
273		to N.C. Truck Coke Co. Bonds.		
	June 30.	Per 10 N.C. Truck Coke Co. Bonds		
		Nos to inclusive presented to		
		the Authors Club of New York City		
		See copy of Mr Carnegie's letter		
		dated March 12, 1890. to Brander Johnson,		
		Secy. in letter book, folio 150.		1000000
471	C.P.&Co. Limtd.	Cap. Purchases & Sales	131838	
247		to Interest and Exchange		
	June 30,	Per Interest on Principals:-		
		May 1 to June 30, 1890. 2mos @ 6% on 131.838.07		131838
473	C.P.&Co. Limtd.	Wifes Marriage Settlt	334000000	
306		to Carnegie Phipps & Co. Limtd Open		
	June 30,	Per this amount transferred		
		to close account.		334000000

June 30. 1890

306	Carnegie Phipps & Co. Limtd. Open		5070310	43	
	to Sundry Accounts				
	June 30, Per transfer of the following				
	Special a/cs				
471	C.P. & Co. Limtd. Cap. Purchases & Sales.				
	Per Amount of Account.				16376561
472	C.P. & Co. Limtd. Associates Notes				
	Per do. do.				18452723
470	C.P. & Co. Limtd. Hartman Capitals				
	Per do do				15901759

July 1890

1890				
July	354	Andrew Carnegie "Personal"	7000	
	279	To John O'Hara		
	31	For Services rendered during the months of July 1890		7000
	303	Carnegie Brothers & Co. Ltd "Open"	2343303	
		To Sundry Accounts		
7/3	1	H C Frick Coke Co "Bonds"		
		For Amount received for Interest		
		Bonds 666 to 725 60 Coupons @ 25.00		
	3	217 do @ "		692500
6V		Alex King		
		For Cash received by them for		
		Interest & Exchanges, see charge folio 272		44000
15	2	Keystone Bridge Co Stock		
		For amount of Dividend #45		
		8000 2/3 Shares @ 1%		800067
7/3	3	Pittsburgh Shamesville & Emiport Ry Co Bonds		
		For Amount received for Interest		
		96 Coupons @ 25.00		240000
7/8	3	Texas & Pacific Ry Co Bonds		
		For amount received for Interest		
		4 Coupons @ 25.00		10000
4V	18	Bills Receivable		
		For amount received from W D W Loomis		
		for Interest on $2900.00 Note Dec 27th '89		
		to June 27th 1890 6 Months @ 6%		8700
12V	22	Mrs Janet Robertson		
		For amount received for deposit to		
		Trust Fund £928.- @ 4.87		451936
28	248	Philadelphia Co Stock		
		For amount of Dividend #47 521 Shares @ 1.00		52100
"	249	Philadelphia Co Trust Certs		
		For amount of Dividend #47. 440 " @ "		44000
		Sundry Accounts		
	303	To Carnegie Bros & Co. Ltd "Open"		9864418
7	311	Charity & Gift		
		For Draft of W E Gladstone for £1000.00.00		
		paid by them, being donation to		
		Irish Funds. £1000.00.00 @ 4.88	4392000	
15		For amount paid by them to Homer		
		J Lindsay for Wedding Present	25000	
7	263	The Music Hall Co of New York. Ltd		
		For amount remitted on account		
		of Stock Subscription	2500000	
		Forward	6917000	9864418

1890

July 1890

July			Forward	6917000	9864418
15	482	Cambria Library Assocte Johnstown Pa			
		For Draft £ Cyrus Elder. President			
		paid by them		500000	
17	496	Edinburgh Library Gift			
		For Draft £5000.0.0 paid by them			
		issued by City of Edinburgh		2447418	
31	311	Charity &c Gift		5533200	
	482	To Cambria Library Association			
		For this amount donated to Cambria Library			
		Association of Johnstown Pa, Cyrus Elder President			
		see my letter of May 9th to C B & Co. Ltd			5533200
	229	Sundry Accounts			
	320	To Dividend Mfr			1838667
V	15	Keystone Bridge Co Stock			
		For Dividend #45. 8000 Shares @ 1%		800067	
28	248	Philadelphia Co. Stock			
		For Dividend #47 521 " @ "		52100	
"	249	Philadelphia Co Just Certfs			
		For Dividend #47 440 " @ "		44000	
1	273	H C Frick Coke Co Bonds			
		For Interest on Bonds due July 1st			
		277 Coupons @ 25cts		692500	
3	273	Pittsburgh Jamesville & Freeport Ry Co Bonds			
		For Interest on Bonds due July 1st			
"		96 Coupons @ 25cts		240000	
"	258	Texas & Pacific Ry Co Bonds			
		For Interest on Bonds due July 1st			
		4 Coupons @ 25cts		10000	
18	42	Bills Receivable		8700	
	427	To Interest & Exchange			
		For Interest on Notes of M D W Loomis from			
		Dec 27th 89 to June 27th 1890. 6 Mos. 6% $2900.00			8700
31	264	Interest & Exchange		12320	
	265	To James Dickie			
		For Interest on Joint Funds, as follows.			
		Feby 8th 1889 to June 30th 1889 4 Mos. 20 Days @ 6% on $3890.00	90.91	posted	
		June 30th " Dec. 31st " 6 " @ " $3986.51	119.60	posted	
		Dec. 31st " June 30th 1890 6 " @ " $4106.51	123.20		12320
22	127	Mrs Janet Robertson, To A Carnegie Personal		111036	
	354	Guaranty transferred, as per letter			
		copied in Impression Book folio 190			
		£228 - @ 4.87			111036

August 1890

1890

August 31	755	Andrew Carnegie "Personal"		7000	
	779	To John O'Hara			
		For Services rendered during the months of August 1890			7000
	303	Carnegie Brothers & Co. Ltd "Open"		423600	
		To Sundry Accounts			
1	763	Henderson Bridge Co. "Stock"			
		For amount of Dividend #5 187 Shares @ 2½%			46750
2	28	New York Transfer Co. "Stock"			
		For amount of Dividend # 133 Shares @ 3%			39900
2	19	Western Coal Co.			
	47	Mrs M. Carnegie W C Stock For amount of Dividend # 220 Shares @ 110.00 1/2%			17250
9	717	Duquesne Land Co.			
		For amount of Dividend #			7500
16	11	Youghiogheny Railroad Co. Stock			
		For amount of Dividend #28 210 Shares × 1.00			210900
16	12	Youghiogheny Water Co. Stock			
		For amount of Dividend #13 256½ " × 2.00			51300
16	736	Mt Pleasant Water Co. Stock			
		For amount of Dividend #3 500 " × 1.00			50000
		Sundry Accounts			
	303	To Carnegie Brothers & Co. Ltd "Open"			3089570
4	713	Pgh Carnegville & Export Ry Stock			
		Assessment paid by them on Ap Reconstruction		264570	
5	482	Columbia Library Assocn			
		For Draft of Cyrus Elder President paid by them		100000	
13	761	The Music Hall Co. Yates York Ltd.			
		For amount remitted by them on Ap Stock Subscriptions		2500000	
27	311	Charity & Gift			
		For Organ donated to Braddock M E Church		225000	
	300	Sundry Accounts To Dividend Account			417350
1	762	Hendersons Bridge Co. Stock Dividend # 5		46750	
2	28	New York Transfer Co. " " #		39900	
2	19	Western Coal Co. " " #		11000	
9	717	Duquesne Land Co. " #		7500	
16	11	Youghiogheny Ry Co. " # 28		210900	
16	12	" Water Co. " # 13		51300	
16	736	Mt Pleasant Water Co. " # 13		50000	
				417350	

September 1890

1890

Sept 30	255	Andrew Carnegie "Personal"		7000	
	319	To John O'Hara			
		For Services rendered during the month of			
		September 1890			7000
	303	Carnegie Brothers & Co. Ltd "Open"		501100	
		To Sundry Accounts			
2	275	E. V. McLoundsbee			
		For Interest on $3000.00 Note due Sept 1st 1890			3100
11	262	Koenderum Bridge Co. "Bonds"			
		For 58 Coupons x 3000			174000
16	21	Keokuk & Hamilton Bridge Co. "Bonds"			
		For Interest received on Bonds:- 1½			
		185 Coupons (1½) $25 @ 20%	37000		
		Less amount paid Miss Jennie Johns			
		by Theo Gillman Treasurer Sept 18			
		by authority Andrew Carnegie			
		see Ledger charge Charity & Gift	600.00		310000
16	22	Keokuk & Hamilton Bridge Co. "Coupons"			
		For Interest on Coupons 7 @ 20%			14000
		Sundry Accounts			
	303	To Carnegie Brothers & Co. Ltd "Open"			3000000
10	267	The Music Hall Co. of New York Ltd			
		For amount remitted by them on			
		account Stock subscription		2500000	
28	330	Journal Publishing Co. "Stock" Helena Montana			
		To amount paid Russell Harrison			
		for stock subscription Certificate #1		500000	
		50 Shares Preferred Stock.			
6	306	Carnegie Phipps & Co. Ltd "Open"		3396750	
	331	To William Black			
		For amount received by them, Interest payable			
		semi annually to Mr Black beginning from			
		date of August 21st 1890 see letter copied			
		in folio 177. £7000:0:0 @ 4.8514			3396750
2	138	John I Wilson		841367	
	306	To Carnegie Phipps & Co. Ltd Open			
		For this amount paid him in cash	7000 00		
		For Interest on cash balance March 1st to Sept 1st	1413.67		841367
	316	Interest & Exchanges To Sundry Accounts		170329	
1	138	John I Wilson For balance this Interest on account 6%			
		March 1st to Sept 1st 1890			141367
30	51	Mrs Anna Aitkin Interest on Trust Funds March 31 to Sept 30	$10000.00		15200
"	50	Mrs Catherine Hogan " " do " " " "	$1000.00		5000
"	460	Wm Morrison " " do " 15 to " 15	£600.		8762

September 1890

1890

Sept 2	27 5	E. V. McCandless		3100	
	2414	To Interest & Exchange			
		For 6 ellan tho Interest on $1000.00 Note due Sept 1st 1890			3100
		Sundry Accounts			
	370	To Dividend A/c			544000
11	286	Henderson Bridge Co "Bonds"			
		For Interest on Bonds 58 Coupons x 30.00		174000	
16	21	Keokuk & Hamilton Bridge Co "Bonds"			
		For Interest on Bonds 185 Coupons			
		(½) $ 26 x 20.00		370000	
16	312	Charity & Gift		60000	
	21	To Keokuk & Hamilton Bridge Co Bonds			
		For amount paid Miss Jennie Johns by			
		Thos Gilman Treasurer, covering allowance			
		made by Andrew Carnegie			60000
1	255	Andrew Carnegie Personal		250000	
	61	To John D Champlin			
		For personal services rendered Andrew Carnegie			
		in New York from June 1st to Sept 1st 1890			
		3 Months x $ 1 mano .00			250000

October 1890

1890

Oct 31	455	Andrew Carnegie "Personal"		7000	
	319	To John O'Hara			
		For Services rendered during the month of October 1890			7000
	446	Interest & Exchange		45943	
		To Sundry Accounts			
31	92	Mrs Agnes L. King			
		For her Interest on Trust Funds April 30 1890 to October 31st 1890 6 Mos: 6% $2900.00			8700
"	93	Mrs R. L. Beggs			
		For her Interest on Trust Funds April 30th 1890 to October 31st 1890 6 Mos: 6% $2900.00			8700
"	122	Mrs Janet Robertson			
		For her Interest on Trust Funds April 30th 1890 to October 31st 1890 6 Mos: 9% $3389.75			15254
"	55	Misses J. & A. J. Martin			
		For her Interest on Trust Funds April 30th 1890 to October 31st 1890 6 Mos: 10% $2657.67			13289
	304	Carnegie Bros & Co Ltd Open		20548967	
		To Sundry Accounts			
4	16	Keystone Bridge Co Stock			
		For amount of Dividend #46			
		8000 2/3 Shares x 1%			800067
20	11	Youghiogheny Nathans Ry Co Stock			
		For amount of Dividend #29			
"		2109 Shares x 1.25			263625
"	12	Youghiogheny Water Co Stock			
		For amount of Dividend #14			
		256 1/2 Shares x 3.00			76950
27	248	Philadelphia Co Stock			
		For amount of Dividend #48			
		521 Shares x 1.00			52100
"	249	Philadelphia Co Trust Certfs			
		For amount of Dividend #48			
		440 Shares x 1.00			44000
30	294	C. H. Odell			
		Cash refunded by him			30326
31	47	Carnegie Bros & Co Ltd Stock			
		For amount of Dividend #45			
		58% on $3.308.333.34		19188333	
"		For 1% of Capital, this day transferred to Carnegie Bros & Co Ltd		5000000	
"	318	Carnegie Bros & Co Ltd "Surplus"			
		For surplus carried with purchase of 1% Capital Stock above		7333566	

October 1890

1890

Oct 31	304	Carnegie Bros & Co. Ltd open To Sundry Accounts	50864518	
"	306	Carnegie Phipps & Co. Ltd open For amount transferred		400000000
"	47	Bills Receivable For this amount transferred from H. M. Curry. Note dated Feby 4, due 1 year demand 19791.79 " " " " " Feby 4 1886 13.250.00 " " " " " " " 1887 14.310.00 " " " " " " " 1888 13.250.00 " " " " " " " 1889 13.250.00		7385179
"	247	Interest & Exchange on above Notes of H. M. Curry Simple Interest being figured on Notes to their maturity, and then compounded semi annually @ 6% to October 31st 1890		3479339
		Sundry Accounts		
	303	To Carnegie Bros & Co. Ltd open		226128845
10	245	The Music Hall Co. of N.Y. Ltd For amount remitted by them wage Stock Subscriptions	2500000	
17	243	A. L. Peacock For amount paid him by them	50000	
"	255	Andrew Carnegie "Personal" For amount paid U.S. Express Co. covering Cases Freight & Charges on Frame for Pictures presented to Bishop Phelan	19617	
30	268	Walter Damrosch For amount of his demand Draft paid by them	400000	
31	4	Carnegie Bros & Co. Ltd "Stock" For 11½ % of Capital Stock	57500000	
"	218	Carnegie Bros & Co. Ltd Surplus For surplus carried with purchase of 11½ % of Capital Stock as above	11768606	
"	39	Bills Payable Note dated Dec 31st 1886 due Nov 4 1887 85.866.66 " " " " " " " " 1888 85.866.67 " " " " " " " " 1889 85.866.67 " " " " " " " " 1890 85.866.67 " " " " " " " " 1891 85.866.67	4293334	
"	247	Interest & Exchange For six months Interest on above Notes @ 6%	128000	
"	286	J. G. A. Leishman For amount transferred, as per Instructions of A Carnegie dated November 22nd 1890	3751888	

October 1890

1890

Oct 31	306	Carnegie Phipps & Co. Ltd "Open"		11611395 0	
		To Sundry Accounts			
"	165	Carnegie Phipps & Co. Ltd "Stock"			
		For amount of Dividend #2			
		58% on £1.905.000 00			11049000 0
"		For 1% Capital stock transferred			
		to C P & Co. Ltd			3000000
"	219	Carnegie Phipps & Co. Ltd Surplus			
		For Surplus carried with 1% of			
		Capital Stock transferred as above			2623950
		Sundry Accounts			
	306	To Carnegie Phipps & Co. Ltd "Open"			10358611 7
	255	Andrew Carnegie Personal			
20		For amount remitted him to New York			
		for Personal use		500000	
21	499	J. S. Morgan & Co.			
		For amount remitted them in			
		payment of Account, as per statement			
		October 21st 1890 £701 1-16-5 x 4.86 less 1/8		3403492	
31	165	Carnegie Phipps & Co. Ltd Stock			
		For 11 1/2 % Capital Stock		34500000	
"	219	Carnegie Phipps & Co. Ltd "Surplus"			
		For surplus carried with purchase			
		of 11 1/2 % Capital Stock as above		5018542 5	
"	165	Carnegie Phipps & Co. Ltd "Stock"			
		For 2 2/3 % Capital Stock		8000000	
"	219	Carnegie Phipps & Co. Ltd "Surplus"			
		For Surplus carried with purchase			
		of 2 2/3 % Capital Stock as above		6997200	
"		Carnegie Bros & Co. Ltd "Open"			
		For amount transferred		00000000	
"		Sundry Accounts			
	499	To J. S. Morgan & Co.			3403492
"	268	Andrew Carnegie Personal			
		For sundry Drafts & Cheques drawn on J. S. M. & Co.			
		and Expenses, as per Ker's Statement dated Oct 31. 1890			
		Cheques & Drafts 6865:19.9			
		Commission 1% 68 13 2			
		Postages Etc 14.5			
		£6935: 7. 4 x 4.86 less 1/8		3366397	
"	247	Interest & Exchange			
		For Interest on above Cheques and Drafts			
		from date of Payment to Oct 31st 1890			
		£ 76: 9. 1 x 4.86 less 1/8		37115	

October 1890

1890				
Oct		Sundry Accounts		
	340	To Dividend Account		3036100075
4	15	Keystone Bridge Co Stock		
		For dividend #46 8000 2/3 Shares x 100	800067	
20	11	Youghiogheny & Kathorn Ry Co Stock		
		For dividend #29 2109 " x 125	263625	
"	12	Youghiogheny Water Co Stock		
		For dividend #14 256 1/2 " x 300	76950	
27	348	Philadelphia Co Stock		
		For dividend #48 521 " x 100	52100	
"	349	Philadelphia Co Trust Receipts		
		For dividend #48 440 " x 100	44000	
31	4	Carnegie Bros & Co Ltd Stock		
		For dividend #45 58% on $3.308.333 34	19188333	
"	166	Carnegie Phipps & Co Ltd Stock		
		For Dividend #2 58% on $1.905.000 00	11049000	
30	355	Andrew Carnegie Personal	48074	
	2 1/4	To C. A. Odell		
		For amount paid for duty, freight, etc, as per Statement of October 22nd 1890 filed 696.74		
		less amount credited by Statement October 31st 1889. 216.00		48074
27	258	Andrew Carnegie Personal	13500	
	68	To B. J. H. Carnegie		
		For amount paid by latter on account of principal & one years Interest on Mortgage held by A Carnegie		13500
27	68	B. J. H. Carnegie	3500	
	334	To Interest & Exchange		
		For one years Interest on Mortgage $700.00 @ 5%		3500

November 1890

1890

Nov 30	755	Andrew Carnegie Personal		7000	
	279	To John O'Hara			
		For services rendered during the month of November 1890			7000
" 9	747	Interest & Exchange		33000	
	68	To Caroline A Wilson			
		For Interest on Trust Funds November 9th 1889			
		to November 9th 1890 1 year @ 6% on $5500.00			33000
	304	Carnegie Bros & Co Ltd Open		48750	
		To Sundry Accounts			
1	19	Western Car Co Stock			
		For dividend of 2% on 220 Shares			11000
"	47	Mrs M Carnegie W C Stock			
		For dividend of 2½% on 125 Shares			6250
6	131	Carnegie Co operative Associn "Bond"			
		For 6 Months Interest on $3000.00 @ 6%			9000
"	277	Carnegie Co Operative Associn "Loan"			
		For 6 Months Interest on $3000.00 @ 5%			7500
29	70	R P Nevin			
		For 6 Months Interest on $5000.00 Note			
		due May 28th 1890			15000
		Sundry Accounts			
	303	To Carnegie Bros & Co Ltd Open			3100000
8	482	Cambria Library Associn			
		For Draft of Chas Elder President			
		paid by them		500000	
10	267	Music Hall Co of N Y Ltd			
		For amount permitted by them on acct Stock Subscription		2500000	
20	312	Charity Co Gift			
		For 50 Associate Membership in Mozart Club		50000	
22	60	John D Champlin			
		For amount permitted him by them		50000	
		Sundry Accounts			
	370	To Dividend Ap			11000
1	19	Western Car Co Stock			
		For dividend of 2% on 220 Shares		11000	
		Sundry Accounts			
	747	To Interest & Exchange			31500
6	132	Carnegie Co Operative Associn "Bond"			
		For 6 Months Interest @ 6% on $3000.00 May 8 1890 to Nov 8 1890		9000	
"	277	Carnegie Co Operative Associn "Loan"			
		For 6 Months Interest @ 5% on $3000.00 May 8th 1890 to Nov 8th 1890		7500	
29	70	R P Nevin			
		For 6 Months Interest on $5000.00 Note due May 28th 1890		15000	

November 1890

1890 Nov 30	347 179	Interest & Exchange To Mrs Fanny D Whitfield For six months Interest @ 6% on $7102.73 May 31st to November 30th 1890	21308	21308
1	178 347	George Lauder Jr To Interest & Exchange For six months Interest @ 6% on $254838.69 May 1st to November 1st 1890	764516	764516
1	47 286	Bills Receivable To John G A Leishman For his Note dated November 1st 1890 @ Five years with Interest @ 6% payable semi annually	3751888	3751888
25	288 262	W P Shinn Special To Henderson Bridge Co Bonds For 24 Bonds numbered 333 to 356 inclusive handed to W P Shinn, on Special loan account 24 Bonds @ 100000	2400000	2400000

December 1890

1890

Dec 31	355	Andrew Carnegie Personal	7000	
	219	To John O'Hara		
		For services rendered during the month of December 1890		7000
	247	Interest & Exchange	30470 9	
		To Sundry Accounts		
31	365	James Dickie		
		Interest on Trust Funds from June 30 to Dec 31st 1890		
		6 Months @ 6% on $3896.00		11688
"	54	Amelia R. Hill		
		Interest on Trust Funds from June 30th to Dec 31st 1890		
		6 Months @ 7% on $15826.35		55392
"	242	Colin Hunter		
		Interest on Trust Funds from June 30th to Dec 31st 1890		
		6 Months @ 6% on $24384.75		73154
"	60	Mary A. Brown		
		Interest on Trust Funds from June 30th to Dec 31st 1890		
		6 Months @ 6% on $2600.00		7800
"	161	Allan Fermont		
		Interest on Trust Funds from June 30th to Dec 31st 1890		
		6 Months @ 6% on $4351.50		13055
"	67	Mrs A. L. Bradley		
		Interest on Trust Funds June 15th to Dec 15th 1890		
		6 Months @ 7% on $5000.00		17500
"	44	George Lauder Jr		
		Interest on Trust Funds from June 30 to Dec 31st 1890		
		6 Months @ 12% on $3333.33		97050
"	163	Lee		
		Interest on Trust Funds from Jany 1st to Dec 31st 1890		
		6 Months @ 5% on £2000 - x 4.84		24550
"	48	Mr & Mrs J. Henderson		
		Interest on Trust Funds from June 30 to Dec 31st 1890		
		6 Months on £1047.15 x 4.84		46220
	306	Carnegie Phipps & Co. Ltd Open	7749234	
		To Sundry Accounts		
31	114	Wilson Walker & Co. Ltd Stock		
		Transmit & Dividend received by them		5982
"	165	Carnegie Phipps & Co. Ltd Stock		
		For 1½% Capital Stock transferred		
		to C.P. & Co. Ltd		3500000
"	219	Carnegie Phipps & Co. Ltd Surplus		
		For surplus carried with 1½% Capital		
		stock transferred as above		3325000
"	247	Interest & Exchange		
		For six months Interest on A/c		
		current June 30 to Dec 31st 1890		91825

December 1890

1890

Dec		Sundry Accounts			
	306	To Carnegie Phipps & Co. Ltd Open			1204131
	499	J. S. Morgan & Co.			
		For amount remitted them in payment of a/c as per Statement December 31st £395. 6. 2 × 4 83½		191131	
	31	C. P. & Co. Ltd Wife's Marriage Settlement			
		For Interest on a/c June 30 to Dec 31st 1890 6 Months 6% on $334.000.00			
	455	Andrew Carnegie Personal			
		For amounts remitted to and payments made to various persons and charged to a/c of Louise Whitfield Carnegie from June 30 to Dec 31st 1890 in excess of accrued Interest on her a/c with C. P. & Co. Ltd		1013000	
31	114	Wilson Walker & Co. Ltd Stock		5982	
	135	To Profit & Loss			
		(For Dividend) received by C. P. & Co. Ltd			5982
		Sundry Accounts			
	499	To J. S. Morgan & Co.			191131
9	455	Andrew Carnegie Personal			
		For sundry Drafts and Checks drawn on J. S. M. & Co. and expenses as per their statement dated Dec 31st 1890			
		Checks & Drafts £390. 3. 8			
		Commission 1% 1. 19. 4 £392 - 3/ × 4 83½		189604	
"	247	Interest & Exchange			
		For Interest on above Checks and Drafts from date of Payment to January 31st 1891			
		£3. 3. 2 × 4 83/-		1527	
	304	Carnegie Bros & Co. Ltd Open		16506211	
		To Sundry Accounts			
19	11	Youghiogheny Northern Ry Co. Stock			
		For dividend #30 2109 Shares × 125			263625
"	236	Mt Pleasant Water Co. Stock			
		For dividend #4 500 " × 100			50000
29	15	Keystone Bridge Co. Stock			
		For dividend #47 8000/3 " × 150			1200100
31	135	Profit & Loss			
		For Final dividend Edgar Thomson Steel Co. Ltd Consolidated Assocn Fund 74 68/100 % of $1090.00			81401
"	4	Carnegie Bros & Co. Ltd Stock			
		For 1½% Capital Stock transferred			5833334
"	218	Carnegie Bros & Co. Ltd Surplus			
		For surplus carried with transfer of 1½% Capital Stock as above			8808333

December 1890

1890

Dec 31		C. B & C° Ltd open To Sundry Accounts				
	247	Interest & Exchange				
		For six months Interest on A/c current				
		June 30th to December 31st 1890				269418
		Sundry Accounts				
	370	To Dividend A/c				1513725
19	11	Youghiogheny Northern Ry Co° Stock				
		For dividend #30	2109 Shares	× 125	263625	
"	236	Mt Pleasant Water Co° Stock				
		For dividend #4	500 "	× 100	50000	
29	15	Keystone Bridge Co° Stock				
		For dividend #47	8000 3/3 "	× 150	1200100	
		Sundry Accounts				
	304	To Carnegie Bros & Co° Ltd Open				3427629
1	61	John D Champlin				
		For Cash remitted by them			150000	
2	255	Andrew Carnegie "Personal"				
		For Customs Duty on Peter & Grame			12495	
16		" do " do			2835	
2	248	A. R. Peacock				
		For cash advanced by them			25000	
24	267	Music Hall Co° of N.Y. Ltd				
		For amount remitted by them on				
		account of Stock Subscription			2000000	
30	482	Cambria Library Association				
		For Draft of Cyrus Elder President				
		paid by them			500000	
31	312	Charity & Gift				
		For amount subscribed to the				
		Westinghouse Relief Fund			500000	
"	284	Braddock Library Expense				
		For amounts paid on A/c of maintenance				
		of Library from June 30 to December 31st			237299	
"	62	Alexander Nimy & Co°			60000	
	247	To Interest & Exchange				
		For Interest on A/c from June 30th to Dec 31st 1890				
		6 Months on $20000.00 × 6%				60000
1	255	Andrew Carnegie Personal			250000	
	61	To John D Champlin				
		For personal services rendered Andrew Carnegie				
		in New York from Sept 1st to Dec 1st 1890				
		3 Months $ 1000.00				250000

December 1890

1890 Dec 31	247	Interest & Exchange To Sundry Accounts	267063	
	195	John J Hammer For six months Interest June 30 to Dec 31st 1890 6% on $3602.59		10807
"	268	Walter Damrosch For six months Interest June 30 to Dec 31st 1890 6% on $5403.57		16210
"	270	Margaret B. Wilson For six months Interest June 30 to Dec 31st 1890 12% on $1498.02		2988
"	279	John O'Hara For six months Interest June 30 to Dec 31st 1890 7% on Debits 3.96 " " Credits 123.69		11973
"	59	R. Anderson For one years Interest to date 12% on $9450.00		113400
"	53	Madame Jimenez For one years Interest to date 10% on $2515.14		25151
"	217	Mary Campbell Mackenzie For six months Interest June 30 to Dec 31st 1890 6% on $984.67		2953
"	131	Elizabeth L. Hamlin For six months Interest June 30 to Dec 31st 1890 7% on $297.69		1042
"	280	C. A. Maitland For six months Interest June 30 to Dec 31st 1890 6% on $2981.61		8944
"	331	Wm Black For 4 months 10 days Interest from August 21 to December 31 6% on $33967.50		73595
"	265	C. T. O. Mackie	5352	
	247	To Interest & Exchange For 6 months Interest June 30 to December 31st 1890 6% on $17841.03		5352
"	317	Charity & Gift	5000000	
	481	To Carnegie Library Ayr. Scotland For this amount donated for Library at Ayr Scotland, payable to the Town Clerk or Provost Marshall in drafts of £2000 - Each		5000000

December 1890

1890
Dec 31 333 Sundry Accounts
To Loans Rena 2000000

755 Andrew Carnegie Personal
For the following amounts of Cash handed to Andrew Carnegie in New York in trust at 6% per annum, payable semi annually, see papers filed
October 14th 1889 Cash 10000.00
Dec 23 " " 8000 00
" 31 1890 " 779.33 18779 33

334 Interest & Exchange
For Interest on above account October 14 1889 to December 31st 1890 1 year 78 days @ 6% on 10000.00 730 00
December 23 1889 to Dec 31. 1890 1 year 8 days on 8000.00 49067

334 Interest & Exchange 113 35
61 To John D Champlin
For Interest on this account to this date, as per statement copied in Statement Impression book folio # 58.
Credit 124.10
Debit 10.75 11335

" 115 Stock Account 11919117
To Sundry Accounts
For adjustment of Book Values December 31st 1890

318 Carnegie Bros & Co. Ltd Surplus
For Surplus of Capital held January 1st 1890
$2.733.333.34 × 1.81 4.947.333.35
Increase of Surplus between
purchases & Sales Oct 31st & Dec 31st 1890 1.015.441.07
Less Value of Surplus of Capital 5.962.774.42
held Dec 31st 1890 $3.200.000.00 × 1.51 4.832.000.00 1130774 42

319 Carnegie Phipps & Co. Ltd Surplus
For Surplus of Capital held January 1st 1890
$1.560.000.00 × .884 1.372.800.00
Increase of Surplus between
purchases & Sales Oct 31st & Dec 31st 1890 .512.336.75
Less Value of Surplus of Capital 1.885.136.75
held Dec 31st 1890 $1.920.000.00 × .954 1.824.000.00
Decrease 61136 75

13 961 Robert P Porter 500 00
334 To Interest & Exchange
For Interest on account (Note) from December 13th 1889 to December 13th 1890
1 year on $10000.00 @ 5% 50000

December 1890

1890		Sundry Accounts		
Dec 31	447	To Stock Account		468183.96
		For adjustment of Book Value December 31st 1890		
	15	Keystone Bridge Co Stock		
		For value of 8000 Shares Dec 31st 1890 × 92.00	736.061.33	
		Jany 1st " × 92.00	730.060.00	
		Increase × 2.00	1.600.133	
	8	A & J Inck Coke Co Stock		
		For value of Stock 25000 Shares Dec 31st 1890 × 71.00	1.775.000.00	
		Jany 1st " × 54.00	1.350.000.00	
		Increase × 17.00	425.000.00	
	220	Union Supply Co Ltd Surplus		
		For Surplus of $1892.00 Capital Stock		
		December 31st 1890 × 3.5342	66.063.03	
		January 1st " × 2.00	38.880.40	
		Increase	27.182.63	
		A & J Pleasant Water Co Stock } Practically no		
		Youghiogheny Northern Ry Stock } change in		
		Youghiogheny Water Co Stock } values		
"	447	Stock Account	2758365	
	445	To Carnegie Free Library Allegheny		
		For this amount to close account in excess of		
		original contribution of $275.000.00		2758365
"	755	Andrew Carnegie Personal	1353	
	777	To Petty Cash New York		
		For sundry petty disbursements at New York Office		
		from January 1st 1890 to December 31st 1890, as per		
		Statement of H. L. Waterman filed		1353
"	134	Profit & Loss	30856440	
		To Sundry Accounts		
	755	A. Carnegie Personal		
		Amount transferred to close a/c		11359058
	784	Braddock Library Expense		
		" " " " "		590297
	312	Charity & Gift " " " " "		
				1890708.5
"	134	Sundry Accounts To Profit & Loss		43366729.1
	334	Interest & Discount		
		Amount transferred to close a/c	3813436	
	370	Dividends		
		" " " " "	42929468.3	
"	495	Edinburgh Library		
		" " " " "	549112	

December 1890

Dec 31	135	Profit & Loss		3977508 93	
	375	To Stock Account			
		For balance transferred to close Ac			3977508 93
15	262	Henderson Bridge Co Bonds		1300000	
	288	To W P Shinn "Special Ac"			
		For 13 Bonds #333 to 345 inclusive, returned by W P Shinn on his Special Loan Ac			
		13 Bonds @ $10000 00			1300000
23	288	Alexander King & Co "Special Ac"		1000000	
	262	To Henderson Bridge Co Bonds			
		For 10 Bonds #333 to 342 inclusive, sent to Alex King & Co on special loan Ac			
		10 Bonds @ 10000 00			1000000
"	"	Braddock Library Expenses			
		To Cash			

January 1891

1891

Jany 31	V55	Andrew Carnegie (Personal)	7000	
	279	c/o John O'Hara		
		For services rendered during the months of January		7000
15	334	Interest & Exchange	17333	
	341	To Katherine Van Nest		
		For this amount to make Interest on 26 H.C. Frick Coke Bonds equivalent to 6%.		
		April 30 1890 to December 31 1890 8 months @ 1% $2600000		17333
1	304	Carnegie Bros & Co Ltd Open	5919009	
		To Sundry Accounts		
"	4	Carnegie Bros & Co Ltd "Stock"		
		For 50% Capital Sold Ogden Hoffman		1666667
"	218	Carnegie Bros & Co Ltd "Surplus"		
		For surplus carried with sale of 1/3 %		
		Capital Stock as above		2516666
2	60	Alexander King & Co		
		For amount of Interest from July 1st 1890		
		to January 1st 1891 6 months @ 6%		
		on $2000000		60000
5	245	H. C. Frick Coke Co "Bonds"		
		For Interest on 277 Coupons @ 25.00		692500
5	223	Pittsburgh Painesville & Fairport Ry Co Bonds		
		For Interest on 96 Coupons @ 25.00		240000
5	288	Texas & Pacific Ry Co Bonds		
		For Interest on 4 Coupons @ 25.00		10000
5	131	Elizabeth L Hamlin		
		For amount received for deposit		
		to Trust Fund		55000
7	245	E. V. McCandless		
		For 4 months Interest on $100000 Note		
		from Sept 1st 1890 to Jany 1st 1891		2000
14	280	C. A. Maitland		
		For amount received for deposit		
		to Trust Funds £364 @ 4.84		176176
14	317	Charity & Gift		
		For amount returned from Westinghouse		
		Relief Fund		500000
		Sundry Accounts		
	304	To Carnegie Bros & Co Ltd Open		4183334
1	4	Carnegie Bros & Co Ltd Capital		
		For 1/3 % Capital transferred	1666667	
"	218	Carnegie Bros & Co Ltd Surplus		
		For surplus carried with 1/3 %		
		Capital transferred as above	2516667	

1891 January 1st 1891

Jany		Sundry Accounts			
	340	To Dividend Ap			942500
5	273	H. C. Frick Coke Co Bonds			
		For Interest on 277 Coupons ×25.00		692500	
"	273	Pittsburgh Carnesville & Fairport Ry Co Bonds			
		For Interest on 96 Coupons ×25.00		240000	
"	258	Texas & Pacific Ry Co Bonds			
		For Interest on 4 Coupons @ 25.00		10000	
7	275	E. V. McCandless		2000	
	334	To Interest & Exchange			
		For four months Interest on $110000 Note, from			
		Sept 1st 1890 to Jany 1st 1891 @ 6%			2000
1	304	Carnegie Phipps & Co Ltd Open		1950000	
		To Sundry Accounts			
	165	To Carnegie Phipps & Co Ltd "Capital"			
		For 1/3% Capital			1000000
	119	" Carnegie Phipps & Co Ltd "Surplus"			
		For Surplus carried with sale of			
		1/3% Capital, as above			950000
"		Sundry Accounts			
	304	To Carnegie Phipps & Co Ltd Open			1950000
	165	Carnegie Phipps & Co Ltd "Capital"			
		For 1/3% Capital		1000000	
	119	Carnegie Phipps & Co Ltd "Surplus"			
		For surplus carried with transfer of			
		1/3% Capital as above		950000	
15	222	Petty Cash New York		4000	
	340	To H. L. Waterman			
		For this amount sent H. L. Waterman & charged to			
		his account now transferred.			4000
1	258	Andrew Carnegie "Personal"		120000	
	3403	To Miss Ophelia K Dix			
		For this amount to her credit as per instructions			
		see a Carnegies letter March 16th 1891 filed			120000

February 1891

1891 Feby	755	Andrew Carnegie "Personal"	7000	
	28	To John O'Hara		
	749	For pences rendered during the months of February		7000
" 25	755	Andrew Carnegie "Personal"	100000	
	748	To H.P. Frick Coke Co. Bonds		
		For Bond #703 sold to Arthur E. Bostwick #253		
		5th Ave. New York, & sent on order "AC" dated 2/4/91		
		money received in N.Y. by A.C		100000
	704	Carnegie Bros & Co. Ltd open	524050	
		To Sundry Accounts		
2	760	Henderson Bridge Co. Stock		
		For amount of Dividend #6 187 Shares × 2½%		46750
"	19	Western Car Co. Stock		
		For amount of Dividend 220 Shares		11000
"	47	Mrs Margaret Carnegie "Western Car Co."		
		For amount of Dividend 125 "		6250
3	26	New York Transfer Co. Stock		
		For amount of Dividend 133 " @ 3%		39900
4	214	Duquesne Land Co.		
		For amount of Dividend		7500
18	77	Robert Allen		
		For amount received on a/c Loan		30000
24	70	R. P. Nevin		
		For Interest on $150000 on Loan to Nov 28 1890		15000
27	339	Youghiogheny Nathem Ry Co. Stock		
		For dividend #31 2109 Shares × 1.50		316350
"	12	Youghiogheny Water Co. Stock		
		For dividend #15 256½ " × 2.00		51300
		Sundry Accounts		
	390	To Dividend A/c		472800
2	760	Henderson Bridge Co. Stock		
		For dividend #6 187 Shares × 2½%	46750	
"	19	Western Car Co. Stock		
		For dividend 220 " × 50¢	11000	
3	26	New York Transfer Co. Stock		
		For dividend 133 " × 3.00	39900	
4	214	Duquesne Land Co.		
		For dividend	7500	
27	339	Youghiogheny Nathem Ry Co. Stock		
		For dividend #31 2109 " × 1.50	316350	
"	12	Youghiogheny Water Co. Stock		
		For dividend #15 256½ " × 2.00	51300	

February 1891

1891

Febry

Sundry Accounts
To Carnegie Bros & Co Ltd "Open" 432760

4 256 Andrew Carnegie Personal
For New York Taxes - year 1890 30947.2

11 500 J. S. Morgan & Co
For amount remitted in Settlement of
Ac. as per statement Dec. 31st 1890
£200. 15. 11 @ 4.89½ 98288

24 248 A. R. Peacock
For Cash advanced by them 25000

11 Sundry Accounts
500 To J. S. Morgan & Co 98288
255 Andrew Carnegie Personal
For sundry Drafts & Checks drawn on J.S.M & Co and
expences, as per their statement dated Dec. 31st 1890
Checks & Drafts 195. 13. 5
Commission 1% 1. 19. 4 197. 12. 9 @ 4.89½ 96744
331 Interest & Exchange
For Interest on above checks & Drafts from
date of payment to Jany 31st 1891
£3. 3. 2 @ 4.89½ 1544

28 138 John I Wilson 108000
307 To Carnegie Phipps & Co Ltd Open
For amount paid by them, covering Interest from
September 1st 1890 to March 1st 1891, 6 Mos 6% $36000.00 108000

331 Interest & Exchange 108000
138 To John I Wilson
For Interest due from Sept 1st 1890 to March 1st 1891
6 Months @ 6% on $36000.00 108000

20 1 Robert Allen 16377
331 To Interest & Exchange
For 1 year Interest @ 6% from February 20 1890 to
February 20th 1891. on 2731.22 163.87
Less 2 days Interest on $3000.00 paid .10 16377

1 256 Andrew Carnegie Personal 300000
105 To John J Hammer
For amount received by A.C. in New York for credit
to Trust Fund. Interest @ 6%, see his letter of
February 3rd 1891 filed 300000

March 1891

1891

March 31	256	Andrew Carnegie Personal		7000	
	279	To John O'Hara			
		For Services rendered during the month of March 1891			7000
	334	Interest & Exchange		29048	
		To Sundry Accounts			
15	250	William Morrison			
		Interest on Trust Funds from Sept 15th 1890 to March 15th 1891			
		6 Months @ 6% on £600.			8798
"	51	Anna Aitkin			
		Interest on Trust Funds from Sept 30th 1890 to March 31st 1891.			
		6 Months @ 30/2% on $10000.00			15250
"	50	Catherine L. Hogan			
		Interest on Trust Funds from Sept 30th 1890 to March 31st 1891			
		6 Months @ 10% on $10000.00			5000
		Sundry Accounts			
	304	To Carnegie Bros & Co. Ltd "Open"			6254364
1	10	Union Supply Co. Ltd Capital			
		For amount of Capital purchased		1110475	
"	220	Union Supply Co. Ltd Surplus			
		For surplus carried with above purchase of Capital $1110475 @ 359/16		3988604	
5	61	John D Champlin Jr			
		Amount remitted by them		150000	
6	3407	Allegheny Bessemer Steel Co. "Bond"			
		For Bond #67 purchased		500000	
"	334	Interest & Exchange			
		For Interest carried with purchase of above Bond #67		5285	
7	4607	Cambria Library Assoc'n			
		For draft of Cyrus Elder President, paid by them		500000	
31	256	Andrew Carnegie Personal		250000	
	61	To John D Champlin Jr			
		For personal Services rendered Andrew Carnegie in New York from December 1st 1890 to March 1st 1891 3 Months $10000.00			250000

April 1891

1891 April 30	334	Interest & Exchange To Sundry Accounts	459 43	
"	93	Mrs R. S. Begg For Interest on Trust Funds from Oct 31st 1890 to April 30th 1891, 6 Months @ 6% on $2900.00		87 00
"	92	Mrs Agnes L. King For Interest on Trust Funds from Oct 31st 1890 to April 30th 1891 6 Months @ 6% on $2900.00		87 00
"	55	Misses J. & H. I. Martin For Interest on Trust Funds from Oct 31st 1890 to April 30th 1891 6 Months @ 10% on $2657.87		132 89
"	122	Miss Janet Robertson For Interest on Trust Funds from Oct 31st 1890 to April 30th 1891. 6 Months @ 9% on $3389.71		152 54
	304	Carnegie Bros & Co Ltd Open To Sundry Accounts	667 50	
3	15	Keystone Bridge Co. Stock For amount of Dividend #48 received by them		600 00
27	132	Carnegie Cooperative Assocn Bond & Mortgage For six months Interest on $3000.00 @ 6%		90 00
"	277	Carnegie Cooperative Assocn "Loan" For six months Interest on $3000.00 @ 5%		75 00
28	261	Robert P Porter For Interest on account (Note) Dec 13 1889 to Dec 13th 1890 1 year on $10000.00 @ 6% 500 00 Four months Interest on Note due April 13/16 1891 given for $500.00 Interest as above 10.00		510 00
3	15	Keystone Bridge Co. Stock	6000 50	
	320	To Dividend A/c For amount of Dividend #48. 8000 Shares + 75 @		6000 50
		Sundry Accounts		
	334	To Interest & Exchange		175 00
27	132	Carnegie Cooperative Assocn "Bond & Mortgage" For six months Interest on $3000.00 @ 6%	90 00	
"	277	Carnegie Cooperative Assocn "Loan" For six months Interest on $3000.00 @ 5%	75 00	
28	261	Robert P Porter For four months Interest on Note due April 13/16 1891 given to pay $500.00 due Dec 13th 1890	10 00	

April 1891

1891				
April		Sundry Accounts		
	304	To Carnegie Bros & Co Ltd Open		2639000
9	313	Charity & Gift		
		For donation to the fund for the erection of an		
		Equestrian Statue to General William T. Sherman.	100000	
7	313	For donation for Bronze Bust of Robert Burns	50000	
15	288	Andrew Carnegie "Personal"		
		For cash remitted him to New York	500000	
13	313	Charity & Gift		
		For amount sent Dr. J. S. Dennis for		
		subscription to Carnegie Laboratory, New York	510000	
10	1487	Cambria Library Assoctn		
		For draft of Cyrus Elder President, paid by them	500000	
15	1481	Carnegie Library Dysart Scotland		
		For draft of Provost of Dysart paid by them		
		£2000 : 0 : 0 @ 4.89½	979000	
27	314	Carnegie Cooperative Association Stock	15000	
	304	To Carnegie Bros & Co Ltd Open		
		For purchase of 15 Shares Stock at par 100		15000
30	288	Andrew Carnegie "Personal"	7000	
	279	To John O'Hara		
		For Services rendered during the month of April 1891		7000

May 1891

1891 May	256 31	Andrew Carnegie Personal	7000	
	279	To John O'Hara		
		For pennies rendered during the month of May 1891		7000
" 26	262	Henderson Bridge Co. Bonds	111000	
	320	To Dividend Acct		
		For Interest on 37 Coupons @ 30.00		111000
	305	Carnegie Bros & Co Ltd Open	60775	
		To Sundry Accounts		
2	19	Western Car Co. Stock		
		For amount of Dividend 220 Shares x 2%		11000
"	47	Mrs Margaret Carnegie, Western Car Co. Stock		
		For amount of Dividend 125 " " "		6250
"	126	A. Leggate		
		Amount received in settlement of Acct		26425
25	275	E. V. McCandless		
		For Interest on $10000.00 Note, from		
		Jany 1st 1891 to May 1st 1891		2100
"	70	R. P. Stevin		
		For Interest on $5000.00 Note, from		
		Nov 28th 1890 to May 28th 1891		15000
2	19	Western Car Co Stock	11000	
	320	To Dividend Acct		
		For amount of Dividend on 220 Shares 2%		11000
		Sundry Accounts		
	334	To Interest & Exchange		18525
2	126	A Leggate		
		For Interest from April 30 1890 to date	1425	
25	275	E. V. McCandless		
		For Interest on $10000.00 Note from Jan 1st to May 1st 1891	2100	
"	70	R. P. Stevin		
		For Interest on $5000.00 Note from Nov 28 1890 to May 28 1891	15000	
		Sundry Accounts		
	306	To Carnegie Bros & Co Ltd "Open"		702685
6	313	Charity & Gift		
		For subscription to Soldiers Monument in Homestead Cemetery	10000	
12	482	Cambria Library Assocn		
		For draft of Cyrus Elder President paid by them	500000	
13	500	J. S. Morgan & Co		
		For amount remitted in settlement of Accounts, as per		
		statement March 31st 1891 £393:4:8 @ 4.80 per £	192685	

May 1891

1891				
May 13		Sundry Accounts To J S Morgan & Co		192685
	500 256	Andrew Carnegie Personal For sundry Drafts & Checks drawn on J S M & Co, & Expenses as per their statement dated March 31st 1891 Checks & Drafts 385.16.4 Commission 1% 3.17.0 £389.13.4 × 4.90	190938	
	334	Interest & Exchange For Interest on above checks & Drafts from date of payment to March 31st 1891 £3.11.4 × "	1747	
1	256 304	Andrew Carnegie Personal To Carnegie Phipps & Co Ltd For amounts transferred on their books to the credit of Mrs Carnegie, Estelle Whitfield, & Harry D Whitfield Mr Carnegie having received this amount from the estate of their Grandfather - see letter, dated New York May 1st 1891 filed with Mr Lovejoy.	300000	300000
[illegible]	334 54	Interest & Exchange To Amelia R Hill For Interest on Trust Funds from January 1st to June 30th 1891, 6 Months @ 7% on $1826 = £113.12.6 × 4.85½	55392	55392
1	256 61	Andrew Carnegie Personal To John D Champlin Jr For personal services rendered Andrew Carnegie in New York from March 1st 1891 to June 1st 1891 3 Months @ $10.000 00	250000	250000
May 1	18 334	George Lauder Jr To Interest & Exchange For six months Interest @ 6% on $26248385 from November 1st 1890 to May 1st 1891	787451	787451
June 30	334 131	Interest & Exchange To Elizabeth Hamlin Trust. For six months Interest @ 7% on $308 11 from January 1st to June 30th 1891. 1078 For 5 months 25 days Interest @ 7% on $550 00 from January 5th to June 30th 1891 1871	2949	2949

June 1891

1891 June 30	258	Andrew Carnegie "Personal"	7000	
		To John O'Hara		
	279	For services rendered during the months of June		7000
		Sundry Accounts		
	340	To Dividend Acct		40000
2	258	Texas & Pacific Ry Co "1st Mortgage Bonds"		
		For 4 coupons @ 25.00	10000	
16	262	Henderson Bridge Co Bonds		
		For 10 coupons due March 1st @ 30.00		
		Bonds held by Alex King, for special Loan	30000	
30	64	Alexander King	60000	
	334	To Interest & Exchange		
		For six months Interest on $20000.00 Loan from January 1st to June 30th 1891 @ 6%		60000
	334	Interest & Exchange		
		To Sundry Accounts	249947	
15	59	Mrs A. L. Bradley		
		For Interest on Trust Funds December 15th 1890 to June 15th 1891, six months @ 7% on $5000.00		17500
30	60	Mary C. Brown		
		For Interest on Trust Funds from January 1st 1891 to June 30th 1891, six months @ 6% on $2600.00		7800
"	151	Allan Fennent		
		For Interest on Trust Funds from January 1st to June 30th 1891 six months @ 6% on $4351.50		13050
"	265	James Dickie		
		For Interest on Trust Funds January 1st to June 30th 1891, six months @ 6% on $3896.00 £23:19:5 × 4.87½		11688
"	44	Jessie Lauder Jr		
		For Interest on Trust Funds January 1st & June 30th 1891, six months @ 12% on $16000.00 £200.0.0 × 4.87½ = £1333.8		97500
"	163	John Lee		
		For six months Interest @ 5% on £2000/- $97.20 × " £50/-		24375
"	48	John Henderson		
		For six months Interest @ 6% on $10.147.15 £10/- × "		4875
"	242	Colin Hunter		
		For Interest on Trust Funds January 1st 1891 to June 30th 1891, six months @ 6% on $24384.75		
		£150:1:2 @ 4.87½		73154
30	305	Carnegie Bros & Co Ltd	985680	
	334	To Interest & Exchange		
		For six months Interest on a/c Current, from January 1st to June 30th 1891. Debit 13.092.50 Credit 3.235.70		985680

Journal 30th 1891

1891

June

Sundry Accounts
To Carnegie Bros & Co Ltd "Open" 19,996.31

2 756 Andrew Carnegie "Personal"
In amount paid by them to Wm B Suthill
in account of improvements to house W 51st St
Amount of Draft 3,000.00
15 do 3,000.00
30 do 6,800.00

17 480 Columbia Library Association
For Draft of Cyrus Elder President, paid by them 5,000.00

30 284 Braddock Library Expense
For amounts paid in account of maintenance
of Library, from January 1st to June 30th 1891 199.31

30 304 Carnegie Phipps & Co Ltd "Open" 5,952.61
334 To Interest & Exchange
For Interest on account current from January 1st to
June 30th 1891, as per statement filed. Debit 6,589.21
Credit. 636.60 5,952.61

30 756 Andrew Carnegie "Personal" 15,358.33
304 To Carnegie Phipps & Co Ltd "Open"
For amounts remitted to, and payments made
to various persons and charged to account of
Louise Whitfield Carnegie, from January 1st
to June 30th 1891 in excess of accrued Interest
on her account, with C.P.& Co Ltd 15,358.33

30 758 Andrew Carnegie "Personal"
227 To Petty Cash "New York" 30.91
For sundry petty disbursements at New York Office
from June 26th 1890 to December 29th 1890
as per statement of H.L Waterman filed 19.15
from March 14th 1891 to June 29th 1891 11.76

30 80 Carnegie Bros & Co Ltd "Special Interest Ac"
334 To Interest & Exchange 79,819.38
For Interest on $1,000,000.00 donated by A.C.
to Library at Pittsburgh, principal sum
being in hands of C.B. & Co Ltd, and on which
A.C is entitled to Interest.
From March 13th 1890 (date of transfer) to June 30th 1891

1890 June 30.	3 months 17 days	on $1,000,000.00	17,833.33
" Dec 31	6 "	" $1,017,833.33	30,535.00
1891 June 30	6 "	" $1,048,368.33.	31,451.05

1891 June 1891

30	334	Interest & Exchange		18632	
	195	To John J Hamme + Trust.			
		For six months Interest from January 1st to June 30th 1891			
		on Trust Funds $3710.76 @ 6%	111.32		
		For 5 months Interest from February 1st to June 30 1891			
		on Trust Funds $3000.00	75.00		18632
"	334	Interest & Exchange		3042	
	212	To Miss Mary Campbell MacKenzie			
		For six months Interest from January 1st to June 30th 1891			
		on Trust Funds $1014.07 @ 6%			3042
"	248	Philadelphia Co Stock		22000000	
	249	To Philadelphia Co Trustees Certificates			
		For transfer of 440 Shares x 50.00 per share			22000000
"	334	Interest & Exchange		16697	
	268	To Walter + Damrosch			
		For six months Interest from January 1st to June 30th 1891			
		on Trust Funds $5565.61 @ 6%			16697
	334	Interest & Discount		3167	
	270	To Margaret B Wilson			
"		For six months Interest from January 1st to June 30th 1891			
		on Trust Funds $527.90 @ 12%			3167
"	334	Interest & Discount		12917	
	278	To John O'Hara			
		For six months Interest on account current, from January			
		1st to June 30th 1891. per statement Copied folio # 70			12917
"	334	Interest & Discount		14087	
	280	To C A. Maitland			
		For Interest on Trust Funds, six months, from January			
		1st to June 30th on $3071.25 @ 6%	92.13		
		For five months Interest from January 14 to			
		June 30th 1891 on $1761.76	48.74		14087
"	285	C. J. O Mackie		5512	
	334	To Interest & Exchange			
		For six months Interest on Loan, from January 1st to			
		June 30th 1891. $1837.55 @ 6%			5512

June 1891

1891				
June 30	334	Interest & Exchange	1041 10	
	331	To William Black		
		For Interest on Trust Funds from January 1st to June 30th 1891 6 Months @ 6% on $34703 45		1041 10
"	334	Interest & Exchange	6000	
	333	To Morris Reno		
		For Interest on Trust Funds from January 1st to June 30th 1891. 6 Months @ 6% on $20,000 00		6000
"	334	Interest & Exchange	34 76	
	343	To Mrs Ophelia K Dix		
		For Interest on Trust Funds from January 1st to June 30th 1891. @ 6%		34 76
Feby 14	273	N C Prick Coke Co Bonds	1000000	
	289	To James B Scott, Special Atty		
		For 10 N C Prick Coke Co Bonds Nos 694 to 703 inclusive, returned by James B Scott this date		
		10 Bonds @ 1000 00		1000000
June	30	Interest & Exchange	3458 6	
	334	To Mrs Janet Robertson		
	127	For Interest on Trust Funds to date, see statement copied folio #69		
		Dec 31 90 5 Months 9 days Interest @ 9% on $3409 00	135 51	
		June 30 91 6 " " @ " on $2544 51	159 50	
		" " " 2 " " @ " " $3389 35	50 85	3458 6

1891 July 1891

July		Sundry Accounts		
	320	To Dividend Account		930000
1	2[nd]/3	H.C. Frick Coke Co Bonds		
		For 6 Months Interest on 276 Bonds @ 25[00]	69 0000	
"	223	Pittsburgh Painesville Ligonier Ry Co Bonds		
		For 6 Months Interest on 96 Bonds @ 25[00]	24 0000	
" 20	334	Interest & Exchange	13000	
	341	To Catherine Van Nest		
		For 1% Interest on 26 Frick Coke Co Bonds for 6 months		
		January 1st to July 1st 1891 #26000 Mtge @ 1%		13000
31	256	Andrew Carnegie (Personal)	7000	
	279	To John M. Hansa		
		For services rendered during the month of July 1891		7000
	304	Carnegie Bros & Co Ltd Open	615050	
		To Sundry Accounts		
1	342	Allegheny Bessemer Steel Co Bonds		
		For Coupon due this day on Bond #67		15000
14	15	Keystone Bridge Co Stock		
		For amount of Dividend #49, received by them		
		8000 3/5 Shares @ 75		600050
		Sundry Accounts		
	370	To Dividend Ap		615050
1	342	Allegheny Bessemer Steel Co Bond		
		For 3/4 months Interest on Bond #67	15000	
14	15	Keystone Bridge Co Stock		
		For amount of Dividend #49		
		8000 3/5 Shares @ 75	600050	
	256	Andrew Carnegie (Personal)	7000000	
	305	To Carnegie Bros & Co Ltd Open		
15		For draft of Wm B. Guthrie, paid by them		7000000

August 1891

1891 Augt 31	256	Andrew Carnegie Personal		7000	
	219	To John O'Hara			
		For services rendered during the month of August 1891			7000
		Sundry Accounts			
	330	To Dividend Account			102400
"	26	New York Transfer Co Stock			
		For dividend on 133 Shares @ 3%		39900	
"	19	Western Loan Co Stock			
		For dividend on 220 " @ 1½ %		8250	
"	24	Henderson Bridge Co Stock			
		For dividend #7. 187 " @ 2½		46750	
11	217	Duquesne Land Co			
		For dividend on 30 " @ 2½		7500	
29	345	Clifford Stanley Sims		14013	
	415	To Stock Account			
		For proceeds of Sales of Lots in Towns situated on Gilman Colinton & Springfield Ry in Illinois see his letter dated August 6th 1891			14013
6	256	Andrew Carnegie Personal		729000	
	314	To Amelia R Hill "Trust"			
		For this amount paid Andrew Carnegie, & on which Interest is to be paid at 7% per annum, see his letter dated Cluny Castle August 6th 1891			
		£1500 : 0 : 0 @ 4.86			729000
18	305	Carnegie Bros & Co Ltd Open		210900	
	332	To Youghiogheny Northern Ry Co Stock			
		For dividend #3½ received by them.			210900
18	332	Youghiogheny Northern Ry Co Stock		210900	
	321	To Dividend A/c			
		For amount of Dividend #32 2109 Shares @ 1m			210900
		Sundry Accounts			
	305	To Carnegie Bros & Co Ltd Open			2673000
		For amounts disbursed by them, on my account			
1	250	"Andrew Carnegie Personal"			
"	"	Draft #5 of Wm B Luthall		700000	
15	"	Draft #6 of do		500000	
14	481	Carnegie Library Ayr Scotland			
		For Draft of the Provost of Ayr			
		£2000 : @ 4.86½		973000	
17	482	Cambria Library Associa			
		For Draft of Capus Elder President		500000	

September 1891

1891 Sept 30	290	Andrew Carnegie Personal		7000	
	279	To John O'Hara			
		For Services rendered during the month of			
		September 1891.			7000
1	290	Andrew Carnegie Personal		250000	
	61	To John D. Champlin Jr			
		For personal Services rendered Andrew Carnegie, in			
		New York, from June 1st 1891 to Sept 1st 1891			
		3 Months @ $10.000.00			250000
	288	W. P. Shinn. Special Account		143360	
		To Sundry Accounts			
4		For 11 Henderson Bridge Co Bonds @ 108 pc	11.880.00		
		Less amount charged Ledger folio 288	11.000.00		
	135	To Profit & Loss. for difference			88000
"	334	" Interest & Exchange			
		For Interest on above amount from November 25th 1890			
		to Sept 4th 1891 9 months 10 days @ 6%			55360
	290	Andrew Carnegie Personal			307720
	269	To George Robertson			
		For amount remitted by Mr John Ross Sept 12th 1889			
		and deposited by Mr Carnegie in the Fifth Ave Bank			
		New York. see letter filed with Envelope £ 4011.0.0		196684	
		For amount credited to Mr Carnegie, see Journal folio			
		279 in error, should have been credited to Mr			
		George Robertson, now transferred. £ 228.0.0 @ 4.87		111036	
		July 22nd 1890.			
	290	Andrew Carnegie Personal			
	305	To Carnegie Bros & Co Ltd "Open"			1500000
		For amounts disbursed by them on my account			
2		to Wm B Suthell. Estimate # 7		800000	
18		" do " # 8		700000	
	262	Henderson Bridge Co Bonds			
	321	To Dividend A/c			141000
2		For 37 Coupons due Sept 1st @ 30 pc		111000	
12		" 10 do " " @ " "Alex King"		30000	
Aug 31	314	Charity & Gift		500000	
	305	To Carnegie Bros & Co Ltd			
		For amount paid William McKinley Jr for			
		campaign expenses by them, on my A/c			500000

September 1st 1891

Sept	334	Interest & Exchange To Sundry Accounts	289 80	
15	250	Mrs Morrison Trust For Interest on Trust Funds from March 15th to Sept 15th 1891 6 Months @ 6% on £600-0-0 = £18/@ 4.85		87 30
22	60	Mrs Catherine Horgan For Interest on Trust Funds from March 31st to Sept 30th 1891. Six months @ 10% on $10000.00		5000
"	61	Mrs Anna Arthur For Interest on Trust Funds, from March 31st to Sept 30th 1891 Six months @ 30½% on $1000.00		152 50
May 1	318	H. C. Frick To Sundry Accounts	1436601 30	
	4	Carnegie Bros & Co Ltd "Stock" For 8% Capital Stock sold him, as of date November 1st 1890		40000000
"	218	Carnegie Bros & Co Ltd Surplus For surplus carried with Sale of 8% Capital Stock as above @ 2.46 67/73		5866853 0
"	165	Carnegie Phipps & Co Ltd "Stock" For 8% Capital Stock sold him, as of date November 1st 1890		24000000
"	219	Carnegie Phipps & Co Ltd Surplus For surplus carried with sale of 8% Capital Stock as above @ 1.87 46/5		2099160 0
"	"	Bills Receivable To H. C. Frick For the amount of 10 Notes dated May 1st 1891 each for $1436601.3, with Interest @ 6% payable semi Annually from November 1st 1890, payable May 1st 1898 to 1907 inclusive. Each Note having attached as Collateral, Certificates for $145000.00 Capital Stock Carnegie Bros & Co Ltd & $29000.00 Capital Stock Carnegie Phipps & Co Ltd, each Note being a collateral Note with additional clause "it being however expressly stipulated and agreed" "between Andrew Carnegie & H. C. Frick, at the" "time of the making of this Note, that no personal" "liability attaches to the maker thereof, but" "that the collateral security described above" "shall constitute the sole and only pledge for" "the payment of the sum herein stated"		

September 1891

1891	42	Bills Receivable			
May 1	318	To H. C. Frick (continued)			14366013 0
		Interest to be charged half yearly, and all dividends on 8% to be paid over by H. C. Frick other payments entirely at option of H. C. Frick Notes and collateral held by Carnegie Bros & Co Ltd as trustees. (special file 185)			
		Note dated May 1st 1891 due May 1 1898	14366013		
		" " " " " " " 1 1899	14366013		
		" " " " " " " 1 1900	14366013		
		" " " " " " " 1 1901	14366013		
		" " " " " " " 1 1902	14366013		
		" " " " " " " 1 1903	14366013		
		" " " " " " " 1 1904	14366013		
		" " " " " " " 1 1905	14366013		
		" " " " " " " 1 1906	14366013		
		" " " " " " " 1 1907	14366013		
" "	318	H. C. Frick	430980 4		
	334	To Interest & Exchange			
		For six months Interest @ 6% from November 1st 1890 to May 1st 1891 on Notes given by him for purchase of 8% Capital stock in Carnegie Brothers & Co Ltd No 5 Carnegie Phipps & Co Ltd $1436601.30 @ 6%			430980 4
" "	286	John G. A. Leishman	11255 6		
	334	To Interest & Exchange			
		For six months Interest @ 6% from November 1st 1890 to May 1st 1891 on Notes given by him. $37518.88 @ 6%			11255 6
" 31	334	Interest & Exchange	2194 7		
	179	To Mrs Fanny D. Whitfield Trust			
		For six months Interest @ 6% from November 30th 1890 to May 31st 1891. $7315.81 @ 6%			2194 7
" 1	138	John T. Wilson	108000		
	307	To Carnegie Phipps & Co Ltd Open			
		For Interest due from March 1st 1891 to September 1st 1891 paid by them for my A/c, 6 Months, 6%, $36000.00			108000
" "	335	Interest & Exchange	108000		
	138	To John T. Wilson			
		For Interest due from March 1st 1891 to September 1st 1891 six months @ 6% on $36000.00			108000

October 1891

1891					
Oct 31	290 319	Andrew Carnegie Personal To John O'Hara For services rendered during the month of October 1891		7000	7000
" 22	21 321	Keokuk & Hamilton Bridge Company "Bonds" To Dividend A/c For Interest on Bonds 191 Coupons ½ #27 × 20 mm		382000	382000
" "	314 21	Charity Mrs Gift To Keokuk & Hamilton Bridge Co Bonds For amount paid Miss Jennie Johns by Thos Gilman, Treasurer, covering allowance made by Andrew Carnegie Dec 20 1890 $600.00 June 20 1891 $600.00		120000	120000
" "	334	Interest Mrs Exchange To Sundry Accounts		30689	
" 31	93	Mrs R. L. Begg For Interest on Trust Funds from April 30 to Oct 31st 1891, 6 months @ 6% on $2900.00			8700
" "	92	Mrs Agnes S. King For Interest on Trust Funds from April 30th to October 31st 1891. 6 months @ 6% on $2900.00			8700
" "	55	Misses J & H. T. Manton For Interest on Trust Funds from April 30th to October 31st 1891, 6 months @ 10% on $2657.85			13289
" 2	305 15	Carnegie Bros & Co Ltd Open To Keystone Bridge Co Stock For amount of Dividend #50 received by them on 8000 2/3 Shares @ 75		600050	600050
" "	15 321	Keystone Bridge Co Stock To Dividend A/c For amount of dividend #50 on 8000 2/3 Shares @ 75		600050	600050
	305	Sundry Accounts To Carnegie Bros & Co Ltd Open For amounts disbursed by them for my account.			3200000
	290	Andrew Carnegie Personal			
" 5		For Draft of W. B. Tuthill		1300000	
" 20		" " " do		1400000	
	488	Cambria Library Association			
" 14		For Draft of Cyrus Elder President		500000	
	290 68	Andrew Carnegie Personal To R. J. H. Carnegie		23000	
" 30		For amount paid by latter, on account principal, and one years Interest on Mortgage held by A.C.			23000

October 1891

1891

Oct 30	68	B. J. H. Carnegie	3000	
	334	To Interest Ac Exchange		
		For one years Interest on Mortgage		
		$60000 at 5%		3000
Nov 30	290	Andrew Carnegie Personal	7000	
	279	To John O'Hara		
		For services rendered during the month of November 1890		7000
		Sundry Accounts		
	321	To Dividend A/c		401550
" 1	19	Western Bar Co Stock		
		For 1½% on 220 Shares	8250	
" 28	332	Youghiogheny Northern Ry Co Stock		
		For dividend #33 2109 " @ 1½	316350	
" "	12	Youghiogheny Water Co Stock		
		For dividend #16 256½ " @ 3%	76950	
		Sundry Accounts		
	335	To Interest Ac Exchange		31500
" 24	132	Carnegie Cooperative Association "Bond"		
		For 6 months Interest @ 6% on $300000 Bond		
		from April 1st 1891 to October 1st 1891	9000	
" "	277	Carnegie Cooperative Association "Loan"		
		For 6 months Interest @ 5% on $300000 Loan		
		from May 9th 1891 to November 9th 1891	7500	
" 29	170	R. P. Nevin		
		For 6 months Interest @ 6% on $500000 Loan		
		From May 25th to November 29th	15000	
" 9	335	Interest Ac Exchange	33000	
	58	To Mrs Caroline A. Wilson		
		For Interest on Trust Funds from November 9th 1890		
		to November 9th 1891, one year @ 6% on $550000		33000
	305	Carnegie Bros & Co Ltd Open	19220000	
		To Sundry A/c's		
" 14	77	Robert Allen		
		For cash received by them on ac Loan		20000
" 20	4	Carnegie Bros & Co Ltd "Stock"		
		For dividend #46 6% on $2800000		16800000
" "	318	H. C. Frick		
		For on account of his dividend in CB&P. Ltd		
		of 6% on 8% Capital		2400000

November 1891.

1891

Nov 24	305	Carnegie Brothers & Co Ltd Open			
	A/V	To Bills Receivable			290000
		For Note sent them by M. D. W. Loomis, of			
		Linden Steel Co Ltd dated April 23d 1890 due			
		April 23d 1892. for $8000.00, with Interest from			
		October 23rd 1891.	8.180.00		
		For Cash sent M. D. W. Loomis, by them			
		December 24th 1891.	1538.66		
		For cash sent Mrs Lucy C. Carnegie			
		a/c M. D. W. Loomis	387.67	5.11533	296467
	335	Interest A/c Discount			
		on above settlement with M. D. W. Loomis			6467
		Sundry Accounts			
	305	To Carnegie Bros & Co Ltd Open			14531581
" 6	390	Andrews Carnegie "Personal"			
	"	For draft of W. B. Guthrie		1700000	
" 16	"	For cash for self		50000	
" 24	"	" Draft of W. B. Guthrie		800000	
" 16	138	John T. Wilson			
		" cash paid by them to close			
		his a/c		3645600	
" 14	2/3	H. C. Frick Coke Co "Bonds"			
		For the following Bonds received from			
		them, 1405 to 1431 . 1753 to 1781.			
		1462 to 1475 " 196 to 210.			
		1155 " 1157 1732 to 1193			
		80 Bonds @ $1000.00		8000000	
" "	335	Interest A/c Exchange			
		For Interest from July 1st carried			
		with the above 80 Frick Bonds		152506	
	314	Charity A/c Gift			
" 15		For donation to the Edgar Thomson Steel			
		Works "Band"		90000	
" 27		For donation to Mrs Elisa Glen MacPherson			
		through James B. Scott.		10000	
" 30	13	Union Supply Co Ltd Capital			
		For amount of Capital Stock		83475	
" 16	335	Interest A/c Exchange		45600	
	138	To John T. Wilson			
		For Interest on $36000.00 from September 1st 1891			
		to November 16th 1891. 2 months, 16 days @ 6%			45600
" 20	4	Carnegie Bros & Co Ltd Capital		16800000	
	391	To Dividend A/c			
		For dividend #46 6% on $2.800.000.00			16800000

November 1891

1891

Nov	290	Andrew Carnegie Personal			
	304	To Carnegie Phipps & Co Ltd Open			2333400
" 6		For my order on them favor of Whitfield Heirs		333400	
" 30		For cash sent by them to New York for my A/c		2000000	
" 1	78	George Lauder Jr		811075	
	335	To Interest A/c Exchange			
		For Interest from May 1st 1891 to November 1st 1891			
		6 months @ 6% on $270.358 36			811075
" 1	286	John G A. Leishman		115933	
	335	To Interest A/c Exchange			
		For Interest from May 1st 1891 to November 1st 1891			
		6 months @ 6% on $38644 44/100			115933
" 30	335	Interest A/c Exchange		22606	
	199	To Mrs Fanny D Whitfield			
		For Interest from May 31st 1891 to November 30th 1891			
		6 Months @ 6% on $7535 28			22606
" 1	318	H. C. Frick		4439098	
	335	To Interest A/c Exchange			
		For Interest from May 1st to November 1st 1891			
		6 months @ 6% on $1.479.699 34			4439098
" 18	315	Charity A/c Gift		1000000	
	273	To H. C. Frick Coke Co Bonds			
		For the following Bonds given to Retta Carnegie			
		as a Wedding Present			
		#106 to 110 5 Bonds			
		#1155 to 1159. 3 "			
		1732 to 1193. 2 "			
		10 Bonds @ 1000			1000000

December 1891

1891

Dec 31	290	Andrew Carnegie Personal		7000	
	279	To John O'Hara			
		For services rendered during the month of December 1891			7000
" 5	288	Texas & Pacific Ry Co 1st Mtge Bonds		10000	
	321	To Dividend A/c			
		For 4 Coupons @ 25 per Due December 1st			10000
" 31	64	Alexander King		60000	
	335	To Interest & Exchange			
		For six months Interest on $2000000 Loan from June 30th 1891 to December 31st 1891 @ 6%			60000
" "		Sundry Accounts			
	500	To J. S. Morgan & Co			5631388
" "	290	Andrew Carnegie Personal			
		For sundry drafts & Checks drawn on J.S.M. & Co and expenses as per their statement dated November 30th 1891			
		Checks & drafts £9344.12.4 " 45187.94			
		Commission 1% 76.19.8 " 4th 372.60		4556054	
" "	335	Interest & Exchange			
		For Interest on above checks & drafts from date of payment to December 15th 1891 £213.10.0 " 15d		103334	
" "	163	John Lee			
		For cash paid by Andrew Carnegie on this account see his letter dated July 13th 1891			
		£1100.0.0 @ 4.86 $5346.00			
		£ 900.0.0 @ " $4374.00		972000	
" 21		Sundry Accounts			
	347	To Drexel Harjes & Co			634365
	290	Andrew Carnegie Personal			
		For sundry drafts and checks drawn on D.H. & Co and expenses as per their statement dated December 4th 1891			
		Checks & Drafts 32315.15 for 5	610698		
		Commission 1/2% 161.50 " 5.15/8	83.37	619035	
	335	Interest & Exchange			
		For Interest on above checks and Drafts from date of payment to December 25th 1891			
		296.60 for @ 5.16.7/8		15330	

December 1891

1891

Dec 1	290	Andrew Carnegie Personal	250000	
	61	To John D Champlin Jr		
		For personal services rendered from September 1st to December 1st 1891, 3 months @ $100000.00		250000
	335	Interest & Exchange	517018	
		To Sundry Accounts		
31	60	Miss Mary E. Brown		
		For Interest on Trust Funds from June 30th 1891		
		to December 31st 1891. 6 months @ 6% on $2600.00		7800
"	151	Allan Fermont		
		For Interest on Trust Funds from June 30th 1891		
		to December 31st 1891. 6 months @ 6% on $4351.76		13055
"	343	Mrs Ophelia K Dix		
		For Interest on Trust Funds to December 31st 1891		
		as per statement, see Impression book folio # 72		2765
"	333	Morris Rena		
		For Interest on Trust Funds from June 30th 1891		
		to December 31st 1891, 6 months @ 6% on $20000.00		60011
"	344	Miss Katharine Van Nest		
		For 1% Interest on 26 A 6 Fisk Cooke Co		
		Bonds from July 1st to January 1st 1892. 6 months		13000
15	37	Mrs Nancy C Bradley		
		For Interest on Trust Funds from June 15th 1891		
		to December 15th 1891, 6 months @ 7% on $5000.00		17500
31	265	James Dickie		
		For Interest on Trust Funds from June 30th 1891 to		
		December 31st 1891. 6 months @ 6% on $3896.80		11688
"	331	William Black		
		For Interest on Trust Funds from June 30th 1891 to		
		December 31st 1891. 6 months @ 6% on $33.967.50		101902
"	122	Janet Robertson		
		For Interest on Trust Funds from June 30th 1891. to		
		December 31st 1891. 6 months @ 7% on $6798.75		30594
"	2442	Colin Hunter		
		For Interest on Trust Funds from June 30th 1891. to		
		December 31st 1891 6 months @ 6% on $24.384.75		73154
"	54	Amelia R. Hall		
		For Interest on Trust Funds to December 31st 1891		
		as per statement, see impression book folio # 72		74527
"	280	C. A. Maitland		
		For Interest on Trust Funds from June 30th 1891 to		
		December 31st 1891. 6 months @ 6% on $4677.76		14033
"	44	George Lauder Jr		
		For Interest on Trust Funds from June 30th 1891		
		to December 31st 1891 6 months @ 12% on $16000.00		97000

December 1891.

1891

Dec 31	336	Interest on Exchange	48 50	
	48	To John Henderson		
		For Interest on Trust Funds from June 30th 1891 to December 31st 1891. six months @ 6% on $1617 50		48 50
" "	165	Carnegie Phipps & Co Ltd "Capital"	112000000	
	304	To Carnegie Phipps & Co Ltd "Open"		
		For increase of Capital Stock 56% of $2.000.000.00.		112000000
" "	306	Carnegie Brothers & Co Ltd "Open"	112000000	
	A	To Carnegie Brothers & Co Ltd "Capital"		
		For dividend #47 40% of $2.800.000.00.		112000000
" "	A	Carnegie Brothers & Co Ltd Capital	112000000	
	321	To Dividend A/c		
		For Dividend #47 40% of $2.800.000.00.		112000000
" "	290	Andrew Carnegie Personal	505533	
	304	To Carnegie Phipps & Co Ltd Open		
		For amounts remitted to, and payments made to various parties, and charged to a/c of Louise W Carnegie from June 30th 1891 to December 31st 1891, in excess of accrued Interest on her a/c with C. P & Co Ltd 15075.33		
		Less 6 months Interest on $334.000.00 10020.00		505533
" "		Sundry Accounts		
	306	To Carnegie Brothers & Co Ltd "Open"		3154042
" 29	290	Andrew Carnegie Personal		
		For draft of Wm B Tuthill	2185647	
" 26	481	Carnegie Library Ayr. Scotland		
		For draft of the Provost of Ayr. £2000.0.0. @ 484½ 16	968395	
	290	Andrew Carnegie Personal	400000	
	348	To Rev. Charles H. Eaton		
		For cash received from him in New York, as per A.C.		
" 7		letter of this date, Interest semi annually @ 6%.		300000
		For Cash received from him in New York, as per A.C.		
" 27		letter of this date, Interest semi-annually @ 6%		100000
" 10	361	James Phillips	1000000	
	361	To Robert P. Porter		
		For transfer of this amount, as per instructions of A.C. see his letter dated December 10th 1891.		1000000

December 1891

1891

Dec 10	290	Andrew Carnegie Personal		250000	
	261	To James Phillips			
		Go/cash, received by A.C. from Mr Phillips, as per letter of A.C. dated December 10th 1891.			250000
" "	261	James Phillips		50000	
	335	To Interest & Exchange			
		For one years Interest on Note of Robert P Porter, from December 10th 1890 to December 10th 1891			
		$10.000.00 @ 5%			50000
" 31		Sundry Accounts			
	335	To Interest & Exchange			4456978
	305	Carnegie Bros & Co Ltd Open			
		For Interest on account current to date as per their statement filed.			
		Debits 9803.00			
		Credits 3065.88		673712	
" "	80	Carnegie Bros & Co Ltd Special Interest A/c			
		6 months Interest @ 6% on $1.079.81938. 32394.58			
		Less Interest on payments 10.14		3238444	
" "	301	Carnegie Phipps & Co Ltd Open			
		For Interest on account current to date as per their statement filed			
		Debits 599.64			
		Credits 151.42		544822	
" 8	266	The Music Hall Co of N.Y. Ltd "Advance"		1068750	
	262	To Henderson Bridge Co "Bonds"			
		For proceeds of portion of 3½ 6% $1000.00 Bonds sent to Morris Reno November 11th 1891, to be sold by him, proceeds to be used by the Music Hall Co as an advance.			
		10. 6% Henderson Bridge Co Bonds x 107.00			
		less commission.			1068750
" 31	305	Carnegie Brothers & Co Ltd Open		11220382	
	80	To Carnegie Brothers & Co Ltd "Special Int"			
		For this amount transferred.			11220382
" "	335	Interest & Discount, To Sundry Accounts		60143	
	61	To John D Champlin			
		For Interest on a/c current to this date, see Statement impression book folio 73			46290
	279	" John O'Hara			
		For Interest on account current to this date see statement impression book folio 74			13853

December 1891

1891

Dec 31	335	Interest A/c Exchange	27666	
	53	To Madame Xmenge		
		For Interest on Trust Funds from December 31st 1890		
		to December 31st 1891. 1 year @ 10% on $2766.65		27666
" "	335	Interest A/c Exchange	127008	
	324	To R. Anderson		
		For Interest on Trust Funds from December 31st 1890		
		to December 31st 1891. 1 year @ 12% on $10584.00		127008
" "	335	Interest A/c Exchange	3106	
	131	To Elizabeth L. Hamlin		
		For Interest on Trust Funds from June 30th 1891		
		to December 31st 1891. 6 months @ 7% on $887.60		3106
" "	335	Interest A/c Exchange	20691	
	195	To John J. Hammet		
		For Interest on Trust Funds from June 30th 1891 to		
		December 31st 1891 6% for six months on $6897.08		20691
" "	335	Interest A/c Exchange	3133	
	212	To Mrs Mary Campbell Mackenzie		
		For Interest on Trust Funds from June 30th 1891 to		
		December 31st 1891. 6 months @ 6% on $1044.49		3133
" "		Sundry Accounts		
	268	To Walter Damrosch		817197
	315	Charity A/c Gift		
		For amount transferred, as per		
		verbal instructions of Mr A.C.	800000	
	335	Interest A/c Exchange		
		For Interest on Trust Funds from June 30th 1891		
		to December 31st 1891, 6 months @ 6% on $56732.58	17197	
" "	335	Interest A/c Exchange	3357	
	210	To Margaret B Wilson		
		For Interest on Trust Funds from June 30th 1891 to		
		December 31st 1891. 6 months @ 12% on $559.57		3357
" "	240	Andrew Carnegie Personal	500000	
	216	To Catherine A. Palmer		
		For amount of Loan, paid in full, to Mr A.C.		
		in New York, as per his Verbal instructions		500000
" "	315	Charity A/c Gift, To William Lingle	19000	
	73	For this amount transferred, per verbal		
		instructions of Mr A.C.		19000

December 1891

1891

Dec 31	284	Braddock Library Expense		275306	
	305	To Carnegie Bros & Co Ltd "Open"			
		For amounts paid on account of maintenance of Library from June 30th 1891 to December 31st 1891.			275306
" "	172	Robert Allen		23655	
	335	To Interest & Exchange			
		For Interest on account current to this date, see statement copied folio 175. $4814.11 Less $2477.91 chgd			23655
" "	290	Andrew Carnegie Personal		19000	
	65	To Charles Ellis			
		For cash received by him on Note 19th 1888 being $100.00 on ac Principal, and 90.00 on ac Interest on Loan			19000
" "	290	Andrew Carnegie Personal		2174	
	322	To Petty Cash N.Y.			
		For sundry petty disbursements at New York office from June 30th to December 31st 1891, as per statement of A L Waterman filed			2174
" "		Sundry Accounts			
	275	To Stock Account			156079766
	278	Carnegie Bros & Co Ltd "Surplus"			
		For Surplus of ($2800000.00) Capital Dec 31. 1891. x 1.64			
		x 1.64 4.592.000.00			
		Less Value June 1st 1891 x 1.52 4.228.000.00			
		Increase x 130 364.000.00			
		Less Sale of 8% to H.C. Frick 586685.29			
		" Carried in A/c Jan 1. 1891 604.000.00 17.314.71		34668529	
	279	Carnegie Phipps & Co Ltd "Surplus"			
		For surplus of ($2500000.00) Capital, Dec 31st 1891 x 88c 2.464.000.00			
		Less Value June 1st 1891 $1.920.000.00 x 95c 1.824.000.00			
		Increase 640.000.00			
		By Sale to H.C. Frick 209.916.00		84991600	
	15	Keystone Bridge Co. Stock			
		Dec 31. 1891 For Value of 8000 2/3 Shares x 97.25 776.464.70			
		Jan 1 " " " " x 92.00 736.061.33			
		Increase x 5.25		4040337	
	8	H.C. Frick Coke Co. Stock			
		For Value of 25000 Shares, Dec 31st 1891 x 81.76.3 2.044.075.00			
		" " " " Jan 1st " x 71.10 1.775.000.00			
		Increase x 10.76.3		2690750	

December 1891.

1891

Dec 31		Sundry Accounts				
	475	To Stock Account				48002237
	339	Youghiogheny Northern Railway Co.				
		To value of 2109 Shares Dec 31st 1891 x 51.05		107.687.64		
		" " " " Jan 1st " x 50.00		105.450.00		
		Increase x 1.05			2237 64	
	236	Mt Pleasant Water Co.				
		To Value of 500 Shares, Dec 31st 1891 x 59.82 6		29.913.00		
		" " " " Jan 1st " x 57.00		28.500.00		
		Increase x 2.82 6			1413 00	
	370	Union Supply Co. Ltd "Surplus"				
		To surplus of $30632.00 Capital Dec 31st 1891 x 4.90 4/10		150.300.80		
		Less 1867.50 " Jan 1st " x 3.53 42		66.063.03		
				84237.77		
		" For Capital purchased		39.886.04		
		Increase		44.351.73	44351 73	
		Yough Water Co.				
		No Change in Value:-				
"	"	Sundry Accounts To Sundry Accounts -				
		For the following amounts transferred				
	4	Carnegie Bros & Co Ltd "Capital"			4592 00000	
	318	To Carnegie Bros & Co Ltd "Surplus"				4592 00000
	166	Carnegie Phipps & Co Ltd "Capital"			2464 00000	
	319	To Carnegie Phipps & Co Ltd "Surplus"				2464 00000
	13	Union Supply Co. Ltd "Capital"			150 30080	
	370	To Union Supply Co. Ltd "Surplus"				150 30080
"	"	166	The Music Hall Co. Ltd of New York "Advance"		29397 25	
		362	To Henderson Bridge Co "Bonds"			
			For proceeds of portion of 37 Henderson Bridge Co Bonds 6% $1000.00 sent to Mario Reno, November 11th 1891 to be sold by him and proceeds to be used by the Music Hall Co as an advance.			
			sold Jan 12th 1892. 27 Bonds @ 109 Less 8th Commission.			29397 25
			10 Bonds previously sold December 8th 1891, see Journal Entry folio #323.			
"	"	362	Henderson Bridge Co Bonds		30847 5	
		135	To Profit & Loss			
			For profit by sale of Bonds for the Music Hall Co Ltd of New York. 37 Bonds sold for 40.084.75			
			37 " carried on books for 37.100.00			30847 5

December 1891

1891

Dec 31	266	The Music Hall Co. of New York Ltd "Advance"	3496000	
	273	To Pittsburgh Painesville & Fairport Ry Co Bonds		
		For the following Bonds sent to Music Hall Co. President, to be sold & the proceeds to be used by the Music Hall Co. see letter copied in letter book folio #239. Dated November 18th 1891. Nos 469 to 485 inclusive 17 Bonds		
		" 901 " 917 " 17 "		
		Bonds sold July 2nd 1892. " 578 " 581 " 4 "		
		5% 38 " $ 38000.00		3496000
" "	135	Profit & Loss	32965850	
		To Sundry Accounts		
	290	A. Carnegie "Personal"		
		Amount transferred to close a/c		27998093
	284	Braddock Library Expense		
		do		474937
	315	Charity & Gift		
		do		4492820
" "		Sundry Accounts		
	135	To Profit & Loss		15718320 7
	335	Interest & Discount		
		Amount transferred to close A/c	22812907	
	321	Dividend A/c		
		do	13437030 0	
" "	135	Profit & Loss	12461382 9	
	475	To Stock Account		
		For amount transferred, to close A/c		12461382 9

January 1892

1892

Jan 1	142	George Lauder Jr's "Open"	39800	
	291	To Andrew Carnegie "Personal"		
		For cash sent George Lauder Jr's April 9 1890 £150- and September 13th 1890 £150-/ £300 11. 11		
		Less amounts paid by him, as per his statement filed, during year 1890 £218. 8. 10		
		@ 4.88 per £ £ 81. 11 2		39800
" "	291	Andrew Carnegie Personal	89994	
	142	To George Lauder Jr's		
		For amounts paid by him during 1891, as per Statement filed £184. 6. 9 @ 4.88 per £		89994
" 5	351	Emily J Tichenor		
		To Sundry Accounts		305594
	41	To Suspense Account		
		For amount of Mortgage dated January 3rd 1889 now transferred	50000	
	291	" Andrew Carnegie Personal		
		For amount paid by him to Michael Dunn for release of Tichenor Mortgage to the Home and Sick Building & Loan Association of Patterson N J dated January 12th 1889 2200.00		
		Interest 80.75		
		Foreclosure Costs 87.09		
		Taxes for 1889 1890 1891. 187.60	255594	
		It is Mr Carnegies wish to send Mr Tichenor the Mortgage cancelled, when she obtains her divorce		
" 31	291	Andrew Carnegie "Personal"	7000	
	328	To John O'Hara		
		For services rendered during the month of January 1892		7000
" 4		Sundry Accounts		
	500	To J. L. Morgan & Co		277804
	291	Andrew Carnegie Personal		
		For sundry Drafts & Checks drawn on J S M & Co and expenses as per their Statement dated December 17th 1891		
		Checks & Drafts £558. 3. 5 @ 4.84 $ 2712.71		
		Commission 1% £ 5. 11. 6. " $ 27.09	273980	
	328	Interest & Exchange		
		For Interest on above checks & Draft to time date of payment to Jan 20th 1892 £7. 1s. 4 @ 4.84	3824	

February 1892

1892

Feby	10	Jasper J. Garmany.	1000000	
	355	To Carnegie Phipps & Co Ltd open		
	307	For amount of his draft. paid by them		1000000
" 29	290	Andrew Carnegie "Personal"	7000	
	349	To John O'Hara		
		For Services rendered during the month of February 1892		7000
	345	Charity & Gift		
	342	To U. S. Treas Coke & Bonds		600000
" 12		For Bond #446 sent Mr Robert P Porter to reimburse him for Interest paid on my Loan	100000	
" 13		For five Bonds #491-2-3-4-5 sent Mr Howard Russell Butler, as a donation to Fine Arts Society	500000	
March 31	334	Allegheny Valley R.R. Co. Income Bonds	3500	
	125	To Allegheny Valley R.R. Co. Scrip		
		For amount Rec'd per ck.		3500
" "	291	Andrew Carnegie "Personal"	7000	
	349	To John O'Hara		
		For services rendered during the month of March 1892		7000
	335	Interest & Exchange	29034	
		To Sundry Accounts		
" 5	350	Wm Morrow		
		For Interest on Trust Funds, 6 & 5 t 15th 1891, to March 15th 1892, 12 months @ 6% on £600-0-0. £18.0.0. @ 4.85		8784
" 31	51	Anna Aitkin		
		For Interest on Trust Funds, Sept 30th 1891, to March 31st 1892, 6 months @ 30½ % on $1000.00.		15250
"	50	Catherine Hogan		
		For Interest on Trust Funds, Sept 30th 1891, to March 31st 1892, 6 months @ 10% on $1000.00		5000
1	291	Andrew Carnegie Personal	250000	
	61	To John D. Champlin Jr		
		For personal services rendered Andrew Carnegie in New York from December 1st 1891, to March 1st 1892		
		3 Months @ $10.000.00		250000

Wages

1892

March 31	142	George Lauder Jr	46958	
	291	To Andrew Carnegie Personal		
		For amount remitted him, less his expenditures and remittances to January 1st 1892 377.1.9 / 278.17.2		
		£96.4.7 x 488		46958
" 29	291	Andrew Carnegie Personal	268400	
	122	To Mrs Janet Robertson		
		For amount to her credit, as per A.C.'s letter of this date £550.0.0 @ 488, Interest @ 9%		268400
April 1	291	W. L. Abbott	47000000	
	2 3	To A.C. Coke Co. Bonds		
		For 47 Coke Bonds paid W. L. Abbott for the purchase of 20% premium of one per centum (1%) of the Capital of Carnegie Bros & Co Ltd, and Carnegie Phipps & Co Ltd, sold as at April 1st 1892, This one per cent Interest is to be transferred in trust to A. Carnegie, to be held until it returns the forty seven thousand Dollars ($47,000.00) with Interest @ 6% semi annually. When it does so, A.C. is to transfer the Interest to the Association		47000000
" 1	6	Carnegie Bros & Co Ltd "Trust Capital"	47000000	
	291	To W. L. Abbott		
		For 20% premium on book value of 1% Capital in Carnegie Brothers & Co Ltd, and Carnegie Phipps & Co Ltd, as at April 1st 1892, paid W. L. Abbott, and to be repaid with 6% Interest semi-annually by Carnegie Brothers & Co Ltd, and Carnegie Phipps & Co Ltd, and the Carnegie Steel Co Limited, Dividends on 1% to be held in trust until such repayment has been made		47000000
April 30	280	Andrew Carnegie "Personal"	7000	
	349	To John O'Hara		
		For services rendered during the month of April 1892		7000
	335	Interest & Exchange	30689	
		To Sundry Accounts		
"	93	Mrs R. S. Begg		
		For 6 months Interest on Trust Funds to date		8700
"	91	Mrs Agnes S. King		
		do		8700
"	55	Misses J. & H. T. Martin		
		do		13289

1892 April

April 1st	132 / 338	Carnegie Co-operative Association "B & M"	9000	
		To Interest & Exchange		
		For six months Interest on Bond & Mortgage from October 1st 1891 to April 1st 1892 $3000 @ 6%		9000
" 30	291 / 500	Andrew Carnegie "Personal"	87120	
		To J. H. Morgan & Co		
		For sundry drafts and checks drawn on J. H. M. & Co. and expenses, including Interest & Commissions to April 30th 1892 as per sheet statement filed £178.6.10 @ $488½		87120
May 31	291 / 344	Andrew Carnegie "Personal"	7000	
		To John O'Hara		
		For services rendered during the month of May 1892		7000
" 9	277 / 335	Carnegie Co-operative Association "Loan"	7500	
		To Interest & Exchange		
		For six months Interest on Loan, from November 9th 1891 to May 9th 1892 $3000.00 @ 5%		7500
" 28	90 / 335	R. P. Mevins	15000	
		To Interest & Exchange		
		For six months Interest on Note due this day November 28th 1891 to May 28th 1892 $15000 @ 6%		15000
" 25	234 / 24	Allegheny Valley R.R. Co. "Income Bonds"	250000	
		To Allegheny Valley R.R. "Funded Debt Bonds"		
		For amount transferred, as per this Date.		250000
June 1	291	Andrew Carnegie "Personal"	1895400	
		To Sundry Accounts		
	54	Amelia R. Hill "Trust"		
		For this amount paid Andrew Carnegie, and on which Interest is to be paid @ 7% per annum, see his letter Dated Swinngdale June 1st 1892 £2000-0-0 @ 4.86		972000
	354	Mrs Roxbury "Trust"		
		Interest @ 7% £1900-0-0 @ 4.86		923400
April	304 / 360	Carnegie Phipps & Co. Ltd "Open"	3000000	
		To Carnegie Brothers & Co. Ltd "Open"		
		For amount credited to former a/c through Cash book folio 298 in error, now transferred		
		April 8 Cash		1000000
		" 12 "		1000000
		" 13 "		1000000

May 1892

1892

May 1	318 325	H. C. Frick To Interest a/c Exchange For Interest from November 1st 1891 to May 1st 1892 6 months @ 6% on $1524090.32 45722.70 Less Interest from November 20th 1891 to May 1st 1892. 5 months 10 days @ 6% on $24000.00 640.00		45082.70	45082.70
" "	286 336	J. G. A. Leishman To Interest a/c Exchange For Interest from November 1st 1891 to May 1st 1892 6 months @ 6% on $39803.77		1194.11	1194.11
" "	78 336	George Lauder To Interest a/c Exchange For Interest from November 1st 1891 to May 1st 1892 6 months @ 6% on $27846.911		835.407	835.407
" 31	336 179	Interest a/c Exchange To Mrs Fanny D Whitfield "Trust" For Interest from November 30th 1891 to May 31st 1892 6 months @ 6% on $7761.34		232.83	232.83
June 30	191 222	Andrew Carnegie "Personal" To Petty Cash at New York For sundry petty disbursements at New York office from December 31st 1891 to June 30th 1892, as per Statement of A L Waterman, filed		26.25	26.25
" "	299 349	Andrew Carnegie "Personal" To John O'Hara For services rendered during the month of June 1892		35.00	35.00
" "	336	Interest a/c Exchange To Sundry Accounts For Interest on the following a/c's as per statements copied in Statement Book folio # 83		51.991	
	349	John O'Hara			14.853
	61	John D. Champlin Jr			37.138
" 1	299 61	Andrew Carnegie "Personal" To John D. Champlin Jr For personal services rendered Andrew Carnegie in New York from March 1st 1892 to June 1st 1892 3 Months @ $10000.00 per annum		25.000	25.000

June 1892

1892					
June 23	334	A. M. Butler		1200	
	336	To Interest on Exchange			
		For Interest on $40000 Loan from December 23rd 1891 to June 23rd 1892 6 months @ 6%			1200
	336	Interest & Exchange		338721	
		To Sundry Accounts			
" 15	57	Mrs M. G. Bradley			
		For Interest on Trust Funds December 15th 1891 to June 15th 1892 6 months @ 7% on $50000			17500
" 30	348	Revd Chas A. Eaton			
		For Interest on Trust Funds Dec 1st 1891 to June 30th 1892 on $30000 and Dec 27th to June 30th 1892 on $10000			13200
"	343	Mrs Ophelia M Dix			
		For Interest on Trust Funds December 31st 1891 to June 30th 1892 6 months @ 6% on $6000			1800
"	341	Miss Katharine Van Nest			
		For Interest on 26 Enat Coke Bonds from December 31st 1891 to June 30th 1892 to make your holdings equivalent to 6% 6 months @ 1% on $26000			13000
"	333	Mr Moritz Ren			
		For Interest on Trust Funds December 31st 1891 to June 30th 1892 6 months @ 6% on $2000000			60000
"	268	Mr Walter Damrosch			
		For Interest on Trust Funds December 31st 1891 to June 30th 1892 6 months @ 6% on $59045			17713
"	161	Mr Allan Clement			
		For Interest on Trust Funds paid to Alex Hemig & Co from December 31st 1891 to June 30th 1892 6 months @ 6% on $4351.50			13055
"	60	Miss Mary E. Brown			
		For Interest on Trust Funds December 31st 1891 to June 30th 1892 6 months @ 6% on $26000			7800
"	44	Mr George Lauder Jr			
		For Interest on Trust Funds December 31st 1891 to June 30th 1892 6 months @ 12% on $16000			97800
"	45	Mr John Henderson			
		For Interest on Trust Funds December 31st 1891 to June 30th 1892 6 months @ 6% on $10415			4890
"	364	Mrs Jemima Roxbrough			
		For Interest on Trust Funds Dec 1st 1892 to June 30th 1892 1 month @ 7% on $9234.00			5386
"	54	Mrs Amelia R Hall			
		For Interest on Trust Funds December 31st 1891 to June 30th 1892 6 months @ 7% on $23116.35	80905		
		from June 1st to 30th 1892 1 month @ 7% on $9720.00	5670		86577

June 1892

1892					
June 30	336	Interest & Exchange To Sundry Accounts		245 69	
"	127	Miss Janet J. Robertson For Interest on Trust Fund, December 31st 1891 to June 31st 1892			36767
"	247	Mr Robin Hunter For Interest on Trust Fund, December 31st 1891 to June 30th 1892, 6 months @ 6% on $24384.75			73154
"	265	" James Dickie For Interest on Trust Fund, December 31st 1891 to June 30th 1892 6 months @ 6% on $3896.00			11688
"	280	" C. A. Maitland For Interest on Trust Fund, December 31st 1891 to June 30th 1892 6 months @ 6% on $4677.76			14033
"	231	" William Black For Interest on Trust Fund, December 31st 1891 to June 30th 1892 6 months @ 6% on $33967.50			101902
"	51	Mrs Anna Aitkin For Interest on Trust Fund, March 31st to June 30th 1892 3 months @ 30½% on $1000.00			7625
	336	Interest & Exchange To Sundry Accounts		313 11	
"	131	Miss Elizabeth L. Hamlin For Interest on Trust Fund, December 31st 1891 to June 30th 1892 6 months @ 7% on $6918.66			3215
"	105	Mr John J. Hammer For Interest on Trust Fund, December 31st 1891 to June 30th 1892 6 months @ 6% on $7103.99			21311
"	212	Miss Mary Campbell McKenzie For Interest on Trust Fund, December 31st 1891 to June 30th 1892 6 months @ 6% on $1075.82			3227
"	270	Miss Margaret B. Wilson For Interest on Trust Fund, December 31st 1891 to June 30th 1892 6 months @ 12% on $593.14			3558
"	234	Sundry Accounts To Allegheny Valley Ry Co "Income Bonds"			629100
		For transfer to the following Accounts			
"	234	Allegheny Valley Railway Co 1st Mortgage Bonds For 4% Bond #1360		100000	
"	235	Allegheny Valley Railway Co "Preferred Stock For 382 Shares @ 13.18		50375	
"	234	Allegheny Valley Railway Co "Bond Scrip" For $253.50 Bond Scrip, certificate #24		25350	

1892 June 1892

Jan 1	307	Carnegie Phipps & Co Ltd "Open"		56020429	8
		To Sundry Accounts			
	165	To Carnegie Phipps & Co Ltd "Capital"			
		For 5% Capital sold Thomas Morrison			3133333
		" 5% " " James Gayley			3133333
"	14	Wilson Walker & Co Ltd			
		For amount of dividend received by them			1036
Jun 30	165	Carnegie Phipps & Co Ltd "Capital"			
		For amount of dividend #3 200%			55333333
"	336	Interest & Exchange			
		For Interest on open a/c to date cr. 6.769.29			
		Dr 726.66			603263
"	"	Sundry Accounts			
	307	To Carnegie Phipps & Co Ltd "Open"			57346763
"	233	Cash a/c			
		For cash received for Dividend #3 200%		55333333	
"	292	Andrew Carnegie "Personal"			
		For amounts remitted to and payments made to various parties and charged to a/c of Louise A. Carnegie from Dec. 31. 1891 to June 30. 1892 in excess of accrued Interest on her account with Carnegie Phipps & Co Ltd 20.041.66			
		Less 6 months Interest on $334.000.00 10.020.00		1002166	
"	360	Carnegie Brothers & Co Ltd "Open"			
		For amount transferred		19132140	
Jan 11	14	Wilson Walker & Co Ltd "Stock"		1036	
	136	To Profit & Loss			
		For dividend received by C.P. & Co Ltd			1036
Jan 1	360	Carnegie Brothers & Co Ltd "Open"		56646776	3
		To Sundry Accounts			
"	366	To Carnegie Brothers & Co Ltd "Capital"			
		For 5% Capital sold Thomas Morrison			4400000
		" 5% " " James Gayley			4400000
"	292	" Andrew Carnegie "Personal"			
		For duty on picture frame, donated with picture to Cathedral of Pittsburgh, refunded			15330
Feby 1	263	" Henderson Bridge Co "Stock"			
		For amount of dividend received by them			46750
" 4	47	" Western Car Co "Stock" "Mlle Margaret Carnegie"			
		For amount of dividend 1½% on 25 Shares			4687
Mar 28	17	" Youghiogheny Water Co "Stock"			
		For amount of dividend #17			64125
"	339	" Youghiogheny Northern Ry Co "Stock"			
		For amount of dividend #34			369075
		Forward		56646776	3 99999 64

June 1892

1892						
June 30		Carnegie Brothers & Co Ltd "Open" To Sundry Accounts.	Dr Forward	56646776		7299676
April 4	1871	" W. L. Abbott				
		For 3 Months Interest on 5% on 47 Brick Bonds				58750
" 27	336	" Interest & Exchange				
		For Interest from October 23rd 1891 to April 27th 1892				
		186 days on Linden Steel Co (M. D. W. Lorenz)				
		Note for $8000.00, 6%				24800
June 30	366	" Carnegie Brothers & Co Ltd "Capital"				
		For dividend #48. 200%				5533333333
" "	336	" Interest & Exchange				
		For Interest on open a/c to date Cr 10690.25				
		Dr 2824.21				786604
" "	80	" Carnegie Brothers & Co Ltd "Special Interest a/c"				
		For Interest on "Pittsburgh Library Fund" to date				296409
		Sundry Accounts				
	360	To Carnegie Brothers & Co Ltd "Open"				56387 00 41
Jan 1	13	Union Supply Co Ltd "Stock"				
		For $71m Capital Stock @ $5.90.662		41937		
	266	Music Hall Co of New York Ltd "Advances"				
" 5		Cash on account		2500000		
Feby 20		do		4250000		
	487	Cambria Library Association				
Jan 7		Draft of Cyrus Elder, President		165000		
" 15		" " " " "		500000		
Feby 8		" " " " "		268200		
	297	Andrew Carnegie "Personal"				
Jan 14		New York City Taxes		155044		
Feby 12		Special car, Southern Pacific Ry		44850		
	480	Carnegie Library Gift "Fairfield Iowa"				
Apr 14		Draft of James F. Wilson		500000		
June 23		" " " " "		500000		
	380	Charity & Gift				
Feby 2		Draft of James M. Swank		20000		
" 6		Edgar Thomson Steel Works Bond		100000		
May 4		Duquesne Steel Works Bond		133200		
June 15		Edgar Thomson Steel Works Bond		137078		
" 24		Three paintings and frames from J. Elmer				
		Salisbury, through James B. Scott		52500		
	233	Cash a/c				
		For cash received for dividend #48. 200%		5533333333		
" 30	284	Braddock Library "Expense"				
		For amount paid on account maintenance				
		of Library from Dec 31 '91 to June 30 '92		55671 11		
" "	365	Braddock Library "Extension"				
		For amount paid on account Extension of				
		Library from Dec 31 '91 to June 30 '92		20918 8		

1892 June 1892

June 30	361	Carnegie Steel Co Limited "Open"		432503 26	
	360	To Carnegie Brothers & Co Ltd "Open"			
		For amount transferred			432503 26
" "	308	Carnegie Steel Co Limited "Capital"		110666666 66	
	233	To Cash A/c			
		For subscription to Capital Increase			110666666 66
Apr 4	491	W. L. Abbott		587 50	
	336	To Interest & Exchange			
		For 3 months Interest @ 5% on $47,000.00 Frick Bonds			587 50
	165	Carnegie Phipps & Co Ltd "Capital"		33199999	
	366	To Carnegie Brothers & Co Ltd "Capital"			
Jun 30		For amount transferred at this date			33199999
	308	Carnegie Steel Co Ltd "Capital"		143866668	
	366	To Carnegie Brothers & Co Ltd "Capital"			
" "		For amount transferred at this date			143866668
	308	Carnegie Steel Co Ltd "Capital"		174299999	
" "	476	To Stock A/c			
		For 55⅓% of $25,000,000.00 Capital	13833333 23		
		Less Cash subscription 11,066,666.66			
		" transfer of C B & Co Ltd "Capital" 1,438,666.68	12505333 34		
			1327999 99		
		For 55⅓% of $750,000.00 Surplus	415000 00		174299999
" "	64	Alexander Knig		60000	
	336	To Interest & Exchange			
		For six months Interest on $2,000.00 Loan @ 6% from December 31st 1891 to June 30th 1892			60000
Aug 11		Sundry Accounts			
	361	To Carnegie Steel Co Ltd "Open"			9251390
	273	H. C. Frick Coke Co "Bonds"			
		For 92 Bonds @ 100.00		9200000	
" "	336	Interest & Exchange			
		For Interest on above Bonds from July 1st		51390	
May 12	275	E. V. McCandless		2067	
	336	To Interest & Exchange			
		For 124 days Interest on $1000.00 Note from Jan 9th '92 to May 12th 1892 @ 6%			2067

August 1892

1892				
Aug 26	136	Profit & Loss	1648	
	234	To Allegheny Valley R R Co "Bond Scrip"		
		For Loss on Sale of Scrip as below		
		Amount of Scrip standing on Books 253.50		
		For amount realized by sale @ 93.50 % 237.02		1648
		Sundry Accounts		
	361	To Carnegie Steel Co Ltd "Open"		1477389
July 29	481	Carnegie Library, Ayr, Scotland.		
		For draft of £2000 +/- @ 489/16 paid by them	977389	
Aug 11	480	Carnegie Library Gift. Fairfield, Iowa.		
		For amount of draft paid by them	500000	
Aug 17	291	A Carnegie "Personal"	19555	
	142	To Geoge Lauder Jr "Open"		
		For amounts expended by him, per Statement £140. 1. 6		
		Less amount remitted him £100. 0. 0		
		£ 40. 1. 6. @ 4 88/100		19555
April 7	380	Charity & Gift	4000000	
	480	To Carnegie Library, Fairfield, Iowa		
		For this amount donated to Public Library at Fairfield Iowa		4000000
Sept 15th	275	J. N. McCandless	2100	
	336	To Interest & Exchange		
		For Interest on $100000 Note from May 12th to Sept 15th 1892		2100
	336	Interest & Exchange	13793	
		To Sundry Accounts		
" 15	250	Wm Morrison "Trust"		
		For Interest on Trust Funds from March 15th 1892		
		to Sept 15th 1892, 6 mos @ 6% on £600. 0. 0.		8793
" 30	60	Catherine Hogan "Trust"		
		For Interest on Trust Funds from March 31st '92		
		to Sept 30th 1892, 6 mos 10% on $10000		5000
Oct 19	68	B. J. A Carnegie	2050	
	336	To Interest & Exchange		
		For one years Interest on Mortgage $1400 @ 5% 20.00		
		" amount paid to satisfy Court Records .50		2050
" 31	336	Interest & Exchange, To Sundry Accounts	30689	
	55	Jos L. Martin, 6 months Interest $265.87 @ 10%		13289
	291	Agnes S. Krug do $2900 @ 6%		8700
	293	R. S. Begg do $2900 @ 6%		8700

October 1897

1897				
Oct	266	The Music Hall Co of N.Y. Limited "Advance"		
	361	To The Carnegie Steel Co Ltd		1200000
" 12		For Cash advanced by them	600000	
" 29		" " " " "	600000	
		Sundry Accounts		
	361	To Carnegie Steel Co Ltd "Open"		1500000
Nov 7	480	Carnegie Library Gift Fairfield Iowa		
		For amount of Draft paid by them	500000	
" 10	266	The Music Hall Co of N.Y. Limited "Advance"		
		For cash advanced by them	1000000	
		Sundry Accounts		
	361	To Carnegie Steel Co Ltd "Open"		13063517
July 7	293	Andrew Carnegie "Personal"		
		For amount paid Seward Guthrie & Morawetz for the		
		Settlement of the American Opera Co's suit	75000	
Sep 1	13	Union Supply Co Ltd "Capital"		
		For the purchase of $506.— Capital @ $4.04.79	204470	
		being proportion of undivided Capital covering		
		Inter alia Interests of W L Abbott & C L Strobel		
" 21	480	Carnegie Library Gift "Fairfield, Iowa		
		For amount of Draft paid by them	100000	
Nov 25	266	The Music Hall Co of N.Y. Limited		
		For cash advanced by them	100000	
" "	8	H. C. Frick Coke Co "Stock"		
		For the purchase of 606 Shares Stock @ $50.—	3030000	
" "	236	Mt Pleasant Water Co "Stock"		
		For the purchase of 271 Shares @ $50.—	135500	
" 29	481	Carnegie Library "Ayr, Scotland		
		For Draft of £2026 @ $4.89 paid by them	99071	
Dec 3	266	The Music Hall Co of N.Y. "Limited"		
		For cash advanced by them	150000	
" 7	480	Carnegie Library Gift, Fairfield, Iowa		
		For amount of Draft paid by them	50000	
" 19	266	The Music Hall Co of N.Y. Limited		
		For cash advanced by them	80000	
" "	293	Andrew Carnegie "Personal"		
		For Share of $300.— paid to Knox Reed & for		
		Services in matter of South Fork Fishing Hunting Club	2500	
" 24	344	Carnegie Co. Operative Assoctn "Stock"		
		For the purchase of 28 Shares Stock #695 to 704		
		710. to 719 731 to 735. @ $10.00	25000	
" 29	480	Carnegie Library Gift Fairfield, Iowa		
		For amount of Draft paid by them	50000	
" 31	380	Charity & Gift		
		For Tariff Expenses	138333	

December 1892

1892				
Nov 30	361	Carnegie Steel Co. Ltd "Open"	7250159 1	
		To Sundry Accounts		
" "	8	N. C. Frick Coke Co. "Stock"		
		For Stock dividend $1.21 619/1000 per share on 25000 Shares		3026547
" "	336	Mt Pleasant Water Co. "Stock"		
		For Stock dividend $27.12 83/100 per share on 500 Shares		1356041
Dec 31	16	Keystone Bridge Co. "Stock"		
		For dividend #51 $80.00 per share, 160 %		6400533 3
" "	80	Carnegie Brothers & Co Ltd "Special Interest Acc"		
		For Interest on Pittsburgh Library Fund to date		2944081
" "	336	Interest & Exchange		
		For Interest on Open account to date		1169589
" "	80	Carnegie Brothers & Co Ltd "Special Interest Acc"	5908390	
	336	To Interest & Exchange		
		For amount transferred.		5908390
" "	361	Carnegie Steel Co. Ltd "Open"	545192	
	293	To Andrew Carnegie "Personal"		
		For amounts permitted to, and payments made to various parties and charged to a/c of Louise W. Carnegie, from June 30th 1892 to December 31st 1892, less amount of accrued Interest on her account Amount of accrued Interest 9.951.92		
		Payments made 4.500.000		545192
		Sundry Accounts		
	361	To Carnegie Steel Co. Ltd "Open"		3952513
Dec 31	13	Union Supply Co. Ltd "Capital"		
		For purchase as of September 1st of $217 Capital Stock @ $4.04 "/"	87688	
" "	336	Interest & Exchange		
		For 4 months Interest on $8768.88 as above from Sept 1st	1754	
" "	284	Braddock Library "Expense"		
		For amount paid on account maintenance of Library from June 30th 1892 to December 31st 1892	781121	
" "	355	Braddock Library "Extension"		
		For amount paid on account extension of Library from June 30th 1892 to December 31st 1892.	3081950	
Nov 30	336	Interest & Exchange	24567	
	179	To Mrs Fanny D. Whitfield "Trust"		
		For Six months Interest from May 31st on $8189.17 @ 6%		24567

December 1892

1892

Dec	337	Interest & Exchange To Sundry Accounts	5487 35	
" 15	59	Mrs A. C. Bradley For Interest on Trust Funds June 15th to December 15th 1892 six months @ 7% on $5000.00		17500
" 31	58	Mrs Caroline A Wilson For Interest on Trust Funds to date, see Dec 9th 54		30456
"	348	Revd Charles H Eaton For Interest on Trust Funds, June 30th to December 31st 1892 six months @ 6% on $4000.00		12000
"	343	Mrs Ophelia K Dix For Interest on Trust Funds to date, see Dec 9th 55		1380
"	341	Miss Katharine Van Nest For amount to make Interest on 26 Erick Bonds equivalent to 6%, July 1st to January 1st 1893. 6 Months @ 1% on $26,000		13000
"	333	Mr Morris Reno For Interest on Trust Funds, June 30th to December 31st 1892 six months @ 6% on $20,000.00		60000
"	268	Mr Walter Dannoch For Interest on Trust Funds, June 30th to December 31st 1892 six months @ 6% on $5904.55		17713
"	60	Miss Mary E. Brown For Interest on Trust Funds, June 30th to December 31st 1892 six months @ 6% on $2600.00		7800
"	73	Mr John D. Champlin For Interest on Trust Funds, June 30th to December 31st 1892 six months @ 6% on $14 129.58		42388
"	151	Mr Allan Fennent For Interest on Trust Funds June 30th to December 31st 1892 six months @ 6% on $4351.50		13055
"	122	Mrs Janet Robertson For Interest on Trust Funds, June 30th to December 31st 1892 six months @ 9% on $9482.75		42672
"	54	Mrs Amelia R. Hill For Interest on Trust Funds, June 30th to December 31st 1892 six months @ 7% on $32.836.35		114927
"	44	Mr George Lauder Jr For Interest on Trust Funds June 30th to December 31st 1892 six months @ 12% on $16,000.00		97800
"	48	Mr John Henderson For Interest on Trust Funds June 30th to December 31st 1892 six months @ 6% on $1047.15		4890
"	342	Mr Colin Hunter For Interest on Trust Funds June 30th to December 31st 1892 six months @ 6% on $24 384.75		73154

December 1892

1892					
Dec	331	Interest & Exchange		3805 89	
		To Sundry Accounts			
31	265	Mr James Dickie			
		For Interest on Trust Funds June 30th to December 31st 1892			
		six months @ 6% on $3896.00			11688
"	280	Mr C A Maitland			
		For Interest on Trust Funds June 30th to December 31st 1892			
		six months @ 6% on $4677.76			14033
"	331	Mr William Black			
		For Interest on Trust Funds June 30th to December 31st 1892			
		Six months @ 6% on $33.967.56			101902
"	364	Mrs Jemima Roxburgh			
		For Interest on Trust Funds June 30th to December 31st 1892			
		six months @ 7% on $9234.00			32319
"	63	Madame Xavierge			
		For Interest on Trust Funds December 31st 1891 to December 31st 1892			
		one year @ 10% on $3043.31			30433
"	69	Mr R Anderson			
		For Interest on Trust Funds December 31st 1891 to December 31st 1892			
		one year @ 12% on $11.854.18			142248
"	131	Miss Elizabeth L Hamlen			
		For Interest on Trust Funds June 30th to December 31st 1892			
		six months @ 7% on $950.81			3327
"	195	Mr John J Hammer			
		For Interest on Trust Funds June 30th to December 31st 1892			
		six months @ 6% on $7317.10			21951
"	212	Miss Mary Campbell McKenzie			
		For Interest on Trust Funds June 30th to December 31st 1892			
		six months @ 6% on $1108.09			3324
"	340	Margaret B Wilson			
		For Interest on Trust Funds June 30th to December 31st 1892			
		six months @ 12% on $628.72			3772
"	349	John O'Hara			
		For Interest on Trust Funds June 30th 1892 to December 31st 1892			
		six months @ 7% on $4455.13			15592
Nov 1		Sundry Accounts			
	334	To Interest & Exchange			5618981
	318	A C Frick			
		For Interest from May 1st to November 1st 1892. 6 months @ 6%			
		on $1.545.173.12		463519	
"	286	J G A Leishman			
		For Interest from May 1st to November 1st 1892. six months			
		@ 6% on $40.997.88		122993	
"	78	George Lauder			
		For Interest from May 1st to November 1st 1892. six months			
		@ 6% on $286.823.18		860469	

December 1892

1892

Dec 31	164	Alexander King & Co	600 00	
	337	To Interest & Exchange		
		For six months Interest on $20.000.000 Loan, June 30th to December 31st 1892 @ 6%		600 00
" "	292	Andrew Carnegie "Personal"	300 00	
	68	To B. J. H. Carnegie		
		For amount to close a/c. Check #465 issued Sept 30th 1889 on Temple Thompson, Bankers and endorsed by A. C. and retained by them		300 00
" 1	10	R. P. Nevin	1524 7	
	337	To Interest & Exchange		
		For Interest on Loan from May 28th to December 1st 1893 6 Months 3 Days @ 6% on $5000 ^{00}		1524 7
" 31	42	Robert Allen	14866	
	337	To Interest & Exchange		
		For Interest on account to date, as per statement copied on folio #84		14866
Oct 1	132	Carnegie Co Operative Association B/M	90 00	
	337	To Interest & Exchange		
		For six months Interest @ 6% on $3000 ^{00} from April 1st to October 1st 1892.		9000
Dec	10	James Phillips	4 11 11 11	
	261	To Interest & Exchange		
	337	For one years Interest @ 5% on $8000 ^{00} Loan		4 11 11 11
Nov 9	277	Carnegie Co Operative Association "Loan"	75 00	
	337	To Interest & Exchange		
		For six months Interest from May 9th to November 9th 1892 $3000.00 @ 5%		75 00
Dec 23	346	N. M. Butler	1200	
	337	To Interest & Exchange		
		For six months Interest from June 23d to December 23d 1892 $40000 @ 6%		1200
" 31	136	Profit & Loss	128410 70	
	16	To Keystone Bridge Co "Stock"		
		For balance on Books November 25th 1892. 136.411.37		
		Less Value of 8000 Shares Dec 31st " @ 1m 8.000.67		128410 70

December 1892

1892

Dec 31		Sundry Accounts			
	136	To Profit & Loss			89444896
		For adjustment of Values in the following Stocks.			
	304	Carnegie Steel Co Ltd "Capital"			
		Total Book Value $26.600.000.00			
		d.o holds 55⅓ or $13.833.333.33 @ 106⅛ =	14.718.666.67		
		Less Value in Books at June 30th 1892	14.248.333.33	47033334	
	8	H C Frick Coke Co "Stock"			
		For value of 25606 Shares @ 289.4	2378.643.76		
		Less " in Books November 25th 1892	2.044.109 53	33453423	
	339	Youghiogheny Northern Ry Co "Stock"			
		For value of 2109 Shares @ 50.78.5	107.105.56		
		Less " in Books December 2nd 1892	95.560.89	1154467	
	12	Youghiogheny Water Co "Stock"			
		For value of 256½ Shares @ 109.30	28.035.45		
		Less " in Books December 2nd 1892	27.189.00	84645	
	236	Mt Pleasant Water Co "Stock"			
		For value of 771 Shares @ 63.90	49.266.90		
		Less " in Books November 25th 1892	29.902.59	1936431	
	13	Union Supply Co Ltd "Capital"			
		For value of $31.426 Capital @ 4.77.96	150.203.71		
		Less " in Books December 31st 1892	92.377.75	5782596	
"	"	Sundry Accounts			
	312	To Income Account			863988
		For amount of Dividends paid by the following Companies during the year 1892, and credited when paid to their "Stock" Accounts, now transferred			
	17	New York & Cleveland Gas Coal Co	6½ %	426725	
	19	Western Coal Co	4½ %	24750	
	26	New York Transfer Co		79800	
	128	Tenement House Building Co	3 %	15000	
	217	Duquesne Land Co		15000	
	248	Philadelphia Co	4¼ %	204213	
	263	Henderson Bridge Co		93500	
	272	Pittsburgh Natatorium Co	5 %	5000	
"	136	Profit & Loss		18531910	
		To Sundry Accounts			
	293	Andrew Carnegie "Personal"			59957 42
		Amount transferred to close a/c			
	284	Braddock Library "Expense"			
		do			1337832
	381	Charity & Gift			
		do			11198336

December 1892

1892

Dec 31		Sundry Accounts			
	136	To Profit & Loss			21490063
	337	Interest & Exchange			
		Amount transferred to close a/c		20585858	
	321	Dividends			
		do		402.17	
	327	Income A/c			
		do		863988	
" "	481	Carnegie Library "Pgh."		111502	
	337	To Interest & Exchange			
		For difference in exchange on sundry Drafts paid			111502
" "	136	Profit & Loss		79561367	
	478	To Stock Account			
		For amount transferred to close a/c			79561367
1893					
Jan 28	266	The Music Hall Co of Pgh. Ltd of N.Y. "Advance"		500000	
	261	To The Carnegie Steel Co Ltd "Open"			
		For cash advanced by them.			500000
" 18	275	E. V. McCandless		2100	
	337	To Interest & Exchange			
		For Interest on Note from September 18th 1892 to			
		January 18th 1893. 126 days on $2000.00 @ 6%			2100
" 6	256	Pittsburgh & Western Ry Co "Bonds"		539267	
	913	To Pittsburgh Painesville & Fairpt Ry Co "Stock"			
		For 1127 Shares P.P.F. Stock @ 47.85 converted into			
		54 P&W 5% Gold Bonds @ $1000.00 #2554 to 2607 inc.			
		Coupons due May 1st 1892 Bonds mature May 1st 1941			539267
" "	913	Pittsburgh Painesville & Fairpt Ry Stock		416431	
	136	To Profit & Loss			
		For amount transferred to close A/c			416431
" "	136	Profit & Loss		107267	
	256	To Pittsburgh & Western Ry "Bonds"			
		For amount credited to make Bonds 80% of par			
		1127 Shares P.P.F. Stock @ 47.85	53.926.75		
		54 Bonds, P&W. Ry @ 80%	43.200.00		107267

1893

1893

February		Sundry Accounts			
	361	To The Carnegie Steel Co Ltd			7807983
" 2	294	Andrew Carnegie "Personal"			
		For amount paid Henry Phipps Jr to reimburse him for cash expended for traveling expenses		9513	
" 8	266	The Music Hall Co of New York Ltd "Advance"			
		For amount paid them		1000000	
" 8	294	Andrew Carnegie "Personal"			
		For remittance to JS Morgan & Co London			
		£10.826. 4. 3. @ 4.89-8		5287400	
		For remittance to Drexel Harjes & Co Paris			
		Frs 77 630. 20 @ 5.13.3/4		1511070	
" 18	294	Andrew Carnegie "Personal"		5000000	
	174	To Mrs Alexander King			
		For amount received from her in New York. Interest @ 6% to be credited semi annually			5000000
March 15	179	Mrs Fanny D. Whitfield "Trust for A.D.W"		10104 17	
		To Sundry Accounts			
	273	To A.C. Frick Coke Co "Bonds"			
		For 10 A.C. Frick Coke Co Bonds #1768 to 1777 inc. placed in envelope, these Bonds being the property of Fanny D Whitfield, and on which he is to get Interest at the rate of 6% per annum			10.000.00
	333	" Interest & Exchange			
		For Interest on above Bonds from January 1st 1893 to date, 2 Mos. 15 days, @ 5% on $10.000.00			104 17
" "		Sundry Accounts			
	179	To Fanny D Whitfield "Trust for ADW"			186433
	333	Interest & Exchange			
		For 3 Mos. 15 Days Interest on $8239.84 see Statement copied in Folio # 93.		14419	
	294	Andrew Carnegie "Personal"			
		For Cash sent A Carnegie this day to close account of Fanny D. Whitfield		172014	
April 10	273	John D. Champlin		101250	
		To Sundry Accounts			
	273	A.C. Frick Coke Co "Bond"			
		For Bond #1767 sent him this day.			100000
	333	Interest & Exchange			
		For Interest on above Bond to date			1250

1893

1893

April 7	76	Miss Lizzie Pearson		230000	
7	76	To House in Allegheny			
		For Mortgage dated November 1st 1892, due November 1st 1895 given to secure balance of payment on house occupied by Anna Pitkin #84 Robinson Street, Allegheny, Pa			230000
"	294	Andrew Carnegie "Personal"		9800	
"	76	To House in Allegheny			
		For amount paid by Black Baird, Recording Deed	2.50		
		Black Baird Commission 3% on $3500.00	105.00		
			107.50		
		Less Interest on $2300.00 from Oct 5 to Nov 1st 1892	9.50		9800
May 1		Sundry Accounts			
	337	To Interest & Exchange			5787550
	318	A C Frick			
		For 6 months Interest from November 1st 1892			
		to May 1st 1893 on $1.591.528.21 @ 6%		4774584	
"	286	John G A Leishman			
		For 6 months Interest from November 1st 1892			
		to May 1st 1893 on $42227.81 @ 6%		126683	
"	78	George Lauder Jr			
		For 6 months Interest from November 1st 1892			
		to May 1st 1893, on $29542787. @ 6%		886283	
June 30	295	Andrew Carnegie "Personal"		754	
	222	To Petty Cash at New York			
		For amounts paid by A L Waterman for telegrams postage Sundry expenses from July 1st 1892 to date as per his Statement filed			754
"	337	Interest & Exchange		60000	
	64	To Alexander Craig			
		For amount paid March 1st 1893 Cash book folio #324 and credited to former instead of to latter account now transferred			60000
April 4	69	A C Drynan		58375	
	337	To Interest & Exchange			
		For Interest on Mortgage from January 1st 1887 to April 4th 1893			58375
"	294	A Carnegie "Personal"		128375	
"	69	To A C Drynan "B M"			
		For amount paid in account of Mortgage with Interest from January 1st 1887 to April 4th 1893			128375

1893

1893

	331	Interest a/c Exchange	46713 5	
		To Sundry Accounts		
March 15	350	William Morrison		
		For Interest on Trust Funds from September 15th 1892 to March 15th 1893, 6 Months @ 6% on £600 /- = £18/-		8793
" 31	60	Catherine O Hogan		
		Interest on Trust Funds September 30th 1892 to March 31st 1893. 6 Months @ 10% on $1000.00		5000
April 29	90	R. L. Begg		
		Interest on Trust Funds, October 31st 1892 to April 30th 1893, 6 Months @ 6% on $2900.00		8700
"	92	Agnes S. King		
		Interest on Trust Funds, October 31st 1892 to April 30th 1893, 6 Months @ 6% on $2900.00		8700
" "	55	J. & H. J. Martin		
		Interest on Trust Funds, October 31st 1892 to April 30th 1893, 6 Months @ 10% on $2657.87		13289
June 30	341	Katharine Van Nest		
		For Interest on 26 Brick Coke Co's Bonds from December 31st 1892 to June 30th 1893 to make her holdings equivalent to 6%, 6 Months @ 1% on $26,000.00		13000
"	54	Annie M. Mill		
		For Interest on Trust Funds, December 31st 1892 to June 30th 1893 6 Months @ 7% on $3283.35		11497
" "	127	Janet Robertson		
		For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 7% on $1482.75		42672
" "	334	Jemima Maxtaft		
		For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 7% on $1234.00		32319
" "	331	William Black		
		For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 6% on $3396.50		10190 2
"	365	Andrew Dickson		
		For Interest on Trust Funds, December 31st 1892 to June 30th 1893 6 Months @ 6% on $3896.00		11688
" "	242	Colin Hunter		
		For Interest on Trust Funds, December 31st 1892 to June 30th 1893 6 Months @ 6% on $24.384.75		73154
" "	280	C. A. Maitland		
		For Interest on Trust Funds, December 21st 1892 to June 30th 1893. 6 Months @ 6% on $4677.76		14033
" "	247	M. C. Bradley		
		For Interest on Trust Funds, December 15th 1892 to June 30th 1893. 6 Months 15 days @ 7% on $5000.00		18958

1893

1893	331	Interest & Exchange To Sundry Accounts	2559 01	
June 30th	60	Mary E. Brown For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 6% on $26000.00		7800
" "	13	John D. Champlin For Interest on Trust Funds, December 31st 1893 to June 30th 1893, 6 Months @ 6% on $14129.58		42388
" "	268	Walter Damrosch For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 6% on $5904.55		17713
" "	151	Adrian Iselin For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 6% on $4351.50		13055
" "	333	Morris Ketchum For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 6% on $20000.00		60000
" "	343	Ophelia K. Dix For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 6% on $400.00		1200
" "	348	Charles A. Eaton For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 6% on $4000.00		12000
" "	44	George Lander, Jr For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 12% on $16000.00		9600
" "	48	John Henderson For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 6% on $1047.15		4845
" "	331	William Black	52 50	
	337	To Interest & Exchange For difference between £500 @ 4.85⅞ 33.967.50 and £500 @ 4.84½ 33.915.00 the former being amount carried on Ledger, & the latter paid for Exchange when Draft was sent him to close account		52 50
" "	337	Interest & Exchange	161 38	
	349	To John O'Hara For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 7% on $4611.05		161 38
" "	337	Interest & Exchange, To Mrs Alexander Mining	110 00	
	14	For Interest on Trust Funds, February 18th 1893 to June 30th 1893. 4 Months 12 Days @ 6% on $5500.00		110 00

1893

1893

	361	The Carnegie Steel Co. Ltd		3762600	
	13	To Union Supply Co. Ltd "Capital"			
Jan 9		For Dividend # 10 60%			1881300
July 20		For do # 11 60%			1881300
		Sundry Accounts			
	361	To The Carnegie Steel Co. Ltd			2099600
	395	Andrew Carnegie "Personal"			
Jan 31		For expenses paid by George Lauder		66600	
March 8	276	M M Estee			
		For amount of Loan (Note & Collateral)		1000000	
June 30	395	Andrew Carnegie "Personal"			
		For amounts remitted to and payments made to various parties, and charged to a/c of Louise Carnegie from December 31st 1892 to June 30th 1893, less amount of accrued Interest on her account			
		Payments made	20.000.00		
		Amount of accrued Interest	9670.00	1033000	
	361	The Carnegie Steel Co. Ltd		550281 3	
	331	To Interest & Exchange			
		For Interest on open account to date	26538 55		
		" " Pittsburgh Library Fund	28489 58		550281 3
	338	Interest & Exchange		33475	
		To Sundry Accounts			
June 30	131	Elizabeth L. Hamlen			
		For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 7% on $9849.08			3444
" "	195	John J Hammer			
		For Interest on Trust Funds, December 31st 1892 to June 30th 1893, 6 Months @ 6% on $7536.81			22609
" "	212	Mary Campbell MacKenzie			
		For Interest on Trust Funds, December 31st 1892 to June 30th 1893. 6 Months @ 6% on $1141.33			3424
" "	210	Margaret B. Wilson			
		For Interest on Trust Funds December 31st 1892 to June 30th 1893, 6 Months @ 12% on $666.24			3998
" "	64	Alexander King & Co		60000	
	338	To Interest & Exchange			
		For 6 months Interest to date on $2,000.00 @ 6%			60000
May 1	76	Lizzie Carson		6900	
	334	To Interest & Exchange			
		For 6 months Interest on Bond & Mortgage, from November 1st 1892 to May 1st 1893, $2300.00 @ 6%			6900

1893

1893		Sundry Accounts		
	338	To Interest a/c Exchange		23350
May 10	486	John B. Ferguson		
		For Interest on Loan, May 10th 1889 to May 10th 1893, 4 years @ 6% on $2000.00	4800	
" 22	275	E. V. McCandless		
		For Interest on Note, January 19th to May 22nd 1893, 4 Months @ 6% on $1000.00	2050	
April 1	132	Carnegie Co-operative Association "B/M"		
		For Interest on Bond Mortgage, October 1st 1892 to April 1st 1893, 6 Months @ 6% on $3000.00	9000	
May 9	277	Carnegie Co-operative Association "Loan"		
		For Interest on Loan, November 9th 1892 to May 9th 1893, 6 Months @ 5% on $3000.00	7500	
July 1	13	Union Supply Co. Ltd "Capital"	65348	
	362	To The Carnegie Steel Co. Ltd		
		For amount of Capital in the Union Supply Co. Ltd, purchased this day $1441.00 @ 4.53.		65348
June 23	346	H. M. Butler	1200	
	338	To Interest a/c Exchange		
		For Interest on Loan, December 23d 1892 to June 23d 1893, 6 Months @ 6% on $4000.00		1200
" 30		Sundry Accounts		
	362	To The Carnegie Steel Co. Ltd		3813560
	284	Braddock Library "Expenses"		
		For amount paid in account maintenance of Library from December 31st 1892 to June 30th 1893	50055	
	365	Braddock Library "Extension"		
		For amount paid in account extension of Library from December 31st 1892 to June 30th 1893	331405	
July 1	362	The Carnegie Steel Co. Ltd.	4582-6	
		To Sundry Accounts		
" "	13	Union Supply Co. Ltd "Capital"		
		For $71.00 Capital charged in error January 1st 1892, same not having been transferred, but held in trust and included in $8825.00 divided among Partners, September 1st 1892 (Share of A.C. being $5061.00) $471.00 Capital @ 5.90.662		41937
" "	338	Interest a/c Exchange		
		For Interest on above amount $419.37 from January 1st 1892 to July 1st 1893		3889

1893

1893					
		Sundry Accounts			
	362	To The Carnegie Steel Co Ltd			7040300
July 19	383	Charity & Gift			
		To L Pengel Treas, Instruments furnished Braddock Band.		40300	
" 22	266	Music Hall Co Ltd of New York "Advances"			
		For amount of guarantee on Bond, dated February 3rd 1892 to secure payment of Note for like amount, discounted at the Third National Bank New York City. The Music Hall Co were not able to pay the Note at maturity, or procure an extension the full amount to lift Note was therefore furnished by The Carnegie Steel Co Ltd		7000000	
June 30	245	Andrew Carnegie "Personal"		24014	
	142	To George Lauder Jr.			
		For cash expended by him from December 1892 to date, less cash sent him on ape, as per his statement filed. Cash Spent £359.4.2			
		" received £310.0.0			
		Balance £49.4.2 @ 4.88			24014
Oct 4	245	Andrew Carnegie "Personal"		125000	
	23	To M. Randal Cremer, M P.			
		For amount to be placed to his credit. Interest @ 6% per instructions received this day filed with envelope			125000
Nov 10	24	John Hutzen		260743	
	362	To The Carnegie Steel Co Ltd			
		For transfer of Mortgage with Interest to date, per instruction (letter) of A Carnegie			260743
" "	384	Charity & Gift		260743	
	24	To John Hutzen			
		For amount transferred, & close ape.			260743
" 20	245	Andrew Carnegie "Personal"		600000	
	25	To Mrs Delia Morris			
		For amount to be placed to her credit with Interest at the rate of 12% per annum, per instructions contained in letter received from Andrew Carnegie this day & filed with envelope.			600000
Sept 25	245	G. V. McCandless		2100	
	238	To Interest & Exchange			
		For Interest on $ 70000 Note run May 22nd 1893 to date 126 days @ 6%			2100

1893

1893

		Sundry Accounts			
	338	To Interest ⁰⁄₀ Exchange			76708
Nov 1	76	Miss Lizzie Pearson		6900	
		For six months Interest May 1st to November 1st 1893			
		on Bond & Mortgage for $2300 ⁰⁰			
" 18	288	Wm P. Shinn "Special"			
		For Interest on Mortgage to date, and included			
		in settlement made by John C Kirkpatrick		53308	
" 9	277	Camegie Co operative Association Loan			
		For Interest on Loan from May 9th 1893			
		to November 9th 1893 $3000 ⁰⁰ @ 5%		7500	
Oct 1	134	Camegie Co operative Association "B/M"			
		For Interest on Bond Mortgage April 1st 1893			
		to October 1st 1893, $3000 ⁰⁰ @ 6%		9000	
	338	Interest ⁰⁄₀ Exchange		53893	
		To Sundry Accounts			
Sept 15	250	Williams Mariem			
		For Interest on Trust Funds March 15 to Sept			
		15th 1893, 6 Months @ 6% on $600 /-			8757
" 30	60	Mrs Catherine Hogan			
		For Interest on Trust Funds March 31st 1893 to			
		Sept 30th 1893, 6 Months @ 10% on $1000 ⁰⁰			5000
Oct 6	268	Walter Damrosch			
		For Interest on Trust Funds, 3 Months 6 days			
		to date @ 6% on $5904 ⁵⁵			9447
" 31	92	Mrs Agnes L King			
		For Interest on Trust Funds April 30th to			
		October 31st 1893, 6 Months @ 6% on $2900 ⁰⁰			8700
" "	93	Mrs R. S. Begg			
		For Interest on Trust Funds April 30th 1893			
		to Oct 31st 1893, 6 Months @ 6% on $2900 ⁰⁰			8700
" "	55	Misses C & H. J. Marlow			
		For Interest on Trust Funds April 30th 1893 to			
		Oct 31st 1893, 6 Months @ 10% on $2657 ⁸⁷			13289
Nov 1	338	Sundry Accounts, To Interest ⁰⁄₀ Exchange			5961177
	318	M. C. Frick. For 6 Months Interest from May 1st 1893 to Nov 1st			
		1893. on $1.639.274.05 @ 6%		4917822	
" "	288	J. G. A. Leishman For 6 Months Interest from May 1st 1893 to Nov			
		1st 1893 on $43.494.64 @ 6%		130483	
" "	78	George Lauder Jr			
		For 6 Months Interest from May 1st 1893 to			
		November 1st 1893, on			
		$304.290 ⁷⁰ @ 6%		91287	

1893

1893				
Dec 31	68 338	John Pattison To Interest & Exchange For Interest on account Current to December 31st 1893 as per Statement copied in Impression Book folio #186	7075	7075
27	305 348	Andrew Carnegie "Personal" To Rev Chas. H. Eaton For amount given to Andrew Carnegie on January 24th 1893. Interest @ 6%	400000	400000
31	338	Interest & Exchange To Sundry Accounts	228999	
	51	Mrs A. C. Bradley For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 7% on $5000.00		17500
	58	Mrs Caroline A. Wilson For Interest on Trust Funds, Dec 31st 1892 to Dec 31st 1893 12 Months @ 6% on $33067.00		19842
	25	Mrs Delia Morris For Interest on Trust Funds, Nov 20th to Dec 31st 1893 1 Month 11 Days @ 12% on $6000.00		8200
	60	Miss Mary C. Brown For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 6% on $2600.00		7800
	73	John D. Champlin For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 6% on $14129.58		42388
	51	Allen Jennett For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 6% on $4351.50		13055
	333	Morris Reno For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 6% on $20,000.00		60000
	341	Miss Katharine Van Nest For amount to make Interest on her 26 Brick Coke Bonds equivalent to 6%. July 1st 1893 to Jan 1st 1894 Six Months @ 1% on $26,000.00		13000
	343	Mrs Ophelia K Dix For Interest on Trust Funds to Dec 31st 1893		814
	348	Rev Charles H. Eaton For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 6% on $4000.00 120.00 From Jan 24th to Dec 31st 1893 on $4000.00 227.12		34712
	305	James Dickie For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 6% on $3896.00		11688

1893

1893

Dec 31	338	Interest & Exchange To Sundry Accounts	6307 30	
	44	George Lauder Jr. For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 12% on $16.000.00		974 00
	48	John Henderson For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 6% on $1047.15		48 70
	354	Mrs Jemima Roxburgh For Interest on Trust Funds, June 30th to Dec 31st 1893 Six Months @ 7% on $923.42		32 19
	280	C A. Maitland For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 6% on $4677.76		140 33
	242	Colin Hunter For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 6% on $24.354.75		731 54
	122	Estate of Mrs Janet Robertson For Interest on Trust Funds to date		449 13
	54	Mrs Amelia R Hill For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 7% on $32.836.35		1149 27
	180	Harry D. Whitfield For Interest on 10 Brick Cokes & Bonds July 1st to Dec 31st to make Interest equivalent to 6% Six months @ 1% on $10.000.00		50 00
	53	Madame Ximenez For Interest on Trust Funds, Dec 31st 1892 to Dec 31st 1893 One year @ 10% on $3347.41		334 76
	59	R. Anderson For Interest on Trust Funds Dec 31st 1892 to Dec 31st 1893 One year @ 12% on $1327.85		159 31 8
	131	Miss Elizabeth L. Hamlen For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 7% on $1018.12		35 63
	195	John J Hammer For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 6% on $7762.70		232 88
	217	Miss Mary Campbell McKenzie For Interest on Trust Funds, June 30th to Dec. 31st 1893 Six Months @ 6% on $1175.87		35 26
	270	Margaret B. Wilson For Interest on Trust Funds June 30th to Dec. 31st 1893 Six Months @ 12% on $706.42		42 38
	349	John C Hara For Interest on Trust Funds June 30th to Dec 31st 1893 Six Months @ 7% on $4772.43		167 03

1893

1893

Dec		Sundry Accounts			
	338	To Interest & Exchange			1145 00
31	64	Alexander King			
		For 6% Months Interest on $20 000 00 Loan, June 30th to Dec 31st 1893 @ 6%		60000	
"	172	Robert Allen			
		For Interest on $2380 37 1 Year @ 6%	142 80		
		" " " $ 200 00 6 Mo. 24 Days @ 6%	9 80	13300	
10	261	James Phillips			
		For Interest on $8000 00 Loan to Dec 10th 1893 @ 5%		40000	
23	346	A. M. Butler			
		For Interest on $4000 00 Note, June 23d to Dec 23 1893, 6 Months @ 6%		12000	
"	31	Sundry Accounts			
	1	To Allen McEachran, In Trust for Alexander McEachran			54925
	295	Andrew Carnegie "Personal"			
		For amount remitted to Alex Carnegie by Allen Bradford McEachran, September 30th 1892 £102 2 0 @ $5"		51050	
	338	Interest & Exchange			
		To Interest on $510 00 Sept 30th 1892 to Dec 30th 1892. 3 Months @ 6%	7 66		
		To Interest on $578 16 Dec 31st 1892 to Dec 31 1893 12 Months @ 6%	31 09	3875	
"	"	276 Morris M. Estee		30000	
		338 To Interest & Exchange			
		For Interest on Note March 1st to September 1st 1893 $10,000 00 @ 6% for 6 Months			30000
"	"	295 Andrew Carnegie "Personal"		27984	
		143 To George Lauder Jr "Open"			
		For amounts expended by him from July to Dec. £217. 16. 1			
		Less amount remitted Dec 30th 1893 £ 160 0 0			
		Amount to be credited £ 57. 16. 1 @ $4.88			27984
"	"	295 Andrew Carnegie "Personal"		40000	
		261 To James Phillips			
		For amount remitted by him to Mr Carnegie for Interest on his Loan to December 10th 1893, 12 Months $8000 00 @ 5%			40000
"	"	295 Andrew Carnegie "Personal"		238000	
		361 To The Carnegie Steel Co. Ltd			
		Sept 11. Order favor Whitfield Heirs	1 100 00		
		Nov 17 Cash advanced A. C.	27500		
		Dec 11 Order favor Whitfield Heirs	1 000 00		238000

1893

1893

Dec 31	362	The Carnegie Steel Co Ltd	2484876	
		To Sundry Accounts		
Aug 11	334	Youghiogheny Northern Ry Co "Stock"		
		For dividend #40		210900
" "	336	Mt Pleasant Water Co "Stock"		
		For dividend #6		77100
Dec 31	338	Interest & Exchange		
		For Interest on open account to date		2196876
" "	295	Andrew Carnegie Personal		
	362	To The Carnegie Steel Co Ltd		1531242
		For amounts remitted to, and payments made to various parties, and charged to account of Louise W. Carnegie from June 30th 1893 to December 31st 1893 less amount of accrued Interest in her account		
		Payments made 25000.00		
		Accrued Interest 332.42 25332.42		
		Less 180 days Interest on $334000.00 10020.00	1531242	
" "	362	The Carnegie Steel Co Ltd	2553186	
	338	To Interest & Exchange		
		For Interest on Pittsburgh Library Fund from June 30th to December 31st 1893		2553186
" "		Sundry Accounts		
	362	To The Carnegie Steel Co Ltd		4857220
	284	Braddock Library "Expenses"		
		For amount paid on account of maintenance of Library from June 30th 1893, to December 31st 1893.	276530	
	356	Braddock Library "Extension"		
		For amount paid on account extension of Library, from June 30th 1893 to December 31st 1893	458090	
" "	338	Interest & Exchange	15330	
	14	To Mrs Alexander Craig "Trust"		
		For Interest on Trust funds June 30th to December 31st 1893 Six months @ 6% on $5110.00		15330
" "	136	Profit & Loss	26306330	
		To Sundry Accounts		
	295	Andrew Carnegie "Personal"		
		Amount transferred to close Ac		17715684
	284	Braddock Library Expenses		776685
	384	Charity & Gift		781396 1

1893.

1893

Dec 31		Sundry Accounts			
	317	To Income Acc			18370647
		For adjustment of Values on the following Stocks			
	308	The Carnegie Steel Co Ltd "Capital"			
		Total Book Value $29 600 000 00			
		A.C. holds 55/100 or $13 333 333 33 @ 118	15 378 666 67		
		Less amount on Books, December 31st 1892	14 718 666 67	1660000000	
	8	H.C. Frick Coke Co "Stock"			
		For Value of 25506 Shares @ 97.36	2 490 439 56		
		Less amount on Books December 31st 1892	2 378 643 76	11179580	
	332	Youghiogheny Northern Ry Co "Stock"			
		For Value of 2109 Shares @ 51.73	109 098 57		
		Less amount on Books August 4th 1893	100 251 31	884726	
	310	Youghiogheny Water Co "Stock"			
		For Value of 256½ Shares @ 112.37	28 865 74		
		Less amount on Books December 31st 1892	28 035 45	83029	
	336	Mt Pleasant Water Co "Stock"			
		For Value of 771 Shares @ 65.43	50 479 68		
		Less amount on Books August 4th 1893	47 724 90	275478	
	13	Union Supply Co Ltd "Capital"			
		For Value of $31 499.00 Capital @ 5.245	165 620 16		
		Less amount on Books July 1st 1893	112 811 82	5280834	
"	"	Sundry Accounts			
	126	To Profit & Loss			208246976
	338	Interest & Exchange			
		For Amount transferred to close	21021121		
	317	Income Account			
		do	187225855		
"	"	136 Profit & Loss	251780		
	196	To Atlas Works Ltd Loan			
		For amount transferred to close a/c			251780
"	"	136 Profit & Loss	184789502		
	147	To Stock Account			
		For amount transferred to close former A/c			184789502
"	"	339 Interest & Exchange	1792		
	23	To W. Randal Cremer			
		For Interest on Trust Funds, October 4 to Dec 31st 1893			
		2 Months 26 days on $12500 @ 6%			1792
"	"	296 Andrew Carnegie "Personal"	4820		
	322	To Petty Cash at New York			
		For petty disbursements from July 1st to Dec 31st 1893			
		per Statement of H. L. Waterman Filed			4820

1894

1894

	385	Charity & Gift		12592219	
	362	To The Carnegie Steel Co Ltd			
		For amounts paid by them on my account, to William R Thompson, Treasurer, of Citizens Relief Committee, in aid of the unemployed poor of Pittsburgh, as per papers on file Special #243.			
		January 5th 14.525.00			
		" 10th 6558.17			
		" 19th 8.087.34			
		" 29th 11.351.52			
		" 31st 10.201.59			
		February 6th 10.378.84			
		" 12th 10.365.63			
		" 19th 7.404.25			
		" 26th 13.355.75			
		March 6th 11.935.48			
		" 12th 10.865.25			
		" 13th 10.893.37			12592219
	339	Interest & Exchange		74696	
		To Sundry Accounts			
		For Interest on the following Accounts			
March 15	250	William Monison			
		Sept 15th to March 15th Six months at 6% on $8800			8802
" 31	X	Allan Mc Eachran			
		Interest on Trust Funds to December 31st 1893			3875
" "	50	Catharine Hogan			
		Sept 30th to March 31st Six months at 10% on $10000			5000
" "	X	Mrs Alexander Craig			
		Interest on Trust Funds to December 31st 1893			26330
April 30	92	Mrs Agnes S. Craig			
		October 31st to April 30th Six months @ 6% on $29000			8700
" "	93	Mrs R. S. Begg			
		October 31st to April 30th Six months @ 6% on $29000			8700
" "	55	J & H. T. Martin			
		Oct. 31st to April 30th Six months @ 10% on $2657.87			13289
May 1	339	Sundry Accounts To Interest & Exchange			614001 2
	318	H C Frick For 6 Months Interest from Nov 1st 1893 to May 1st 1894 on $1.688.452.27 @ 6%		506535 6	
" "	286	J G A Leishman For 6 Months Interest from November 1st 1893 to May 1st 1894 on $44.799.47 @ 6%		134398	
" "	18	George Lauder For 6 Months Interest from November 1st 1893 to May 1st 1894 on $313.419.42 @ 6%		94025 8	

1894

1894

	264	The Music Hall Co of New York Ltd "Stock"		
1891	266	Cr by The Music Hall Co of New York Ltd "Advance"		295950000
Dec 26		For amount transferred, Certificate #65, 4900 Shares @ $50.00	245000000	
1893 April 30		" " " " #94 4031 " @ "	201550000	
" "		" " " " #95 1398 " @ "	69900000	
	286	Charity & Gift		
	266	Cr by The Music Hall Co Ltd of New York "Advance"		3942000
1892 Jan 21		American Exchange National Bank	100	
1893 April 25		Symphony Society for dues paid	11000	
" "		Oratorio Society do	7500	
" "		St Marks Hospital Donation	10000	
May 1		Professor Barnard's Lectures	10000	
June 30		Sundry Accounts		
	262	Cr by The Carnegie Steel Co Ltd		116028231
	483	Carnegie Free Library Commission of Pittsburg Pa.		
		April 9 To order of this date $5,000,000		
		June 5 " " " " " $5,000,000	100000000	
	266	Music Hall Co of New York Limited "Advance"		
		For material furnished from March 6th to May 29th	116028231	
	136	Profit & Loss	100000000	
	483	Cr by Carnegie Free Library Commission of Pittsburg		
		For amount transferred to close Cattes account		100000000
	262	The Carnegie Steel Co Ltd	44884109	
		To Sundry Accounts		
May 11	332	Youghiogheny Northern Ry Co "Stock"		
		For dividend #42		31630
June 30	339	Interest & Exchange		
		For Interest on account current to date 15210 45		
		" " Pittsburg Library Fund 21635 97		3684642
	296	Andrew Carnegie "Personal"		
		For amounts permitted to and payments made to various parties, and charged to account of Louise W. Carnegie from January 1st to June 30th 1894, less amount of accrued Interest in her account		
		180 days Interest on $334,000.00 10,020.00		
		Payments made $5,000.00		
		Accrued Interest 145.83 $5,145.83		48741.7
	330	Interest & Exchange To Sundry Accounts	7595.7	
	344	John O'Hara, Interest to date on a/c current		1580.3
	345	Delia Mears 6 Months, 12% on $6000.00		360.00
	348	Charles A Eaton 6 " 6% on $4000.00		240.00
	342	Ophelia K Dix Interest to date		15.4

1894

June 30	339	Interest & Exchange				56330	
		To Sundry Accounts					
	333	Mario Reno	6 Months	6%	on $20,000.00		60000
	151	Allan Clement	6 "	6%	on $4351.50		13055
	43	John D. Champlin	6 "	6%	on $14129.68		42388
	60	Mary E. Brown	6 "	6%	on $2600.00		7800
	57	N. C. Bradley	6 "	7%	on $5000.00		17500
	14	Alexander King	6 "	6%	on $5000.00		15000
	280	C. A. Maitland	6 "	6%	on $4677.76		14033
	265	J. W. & B. Dickie	6 "	6%	on $3896.30		11688
	54	Amelia R. Hill	6 "	7%	on $32836.55		114927
	242	Colin Hunter	6 "	6%	on $24384.75		73154
	257	Jemima Rathbugh	6 "	7%	on $9234.00		32319
	122	Janet Robertson	6 "	9%	on account Coment		45728
	44	George Saunders	6 "	12%	on $16000.00		97800
	48	John Henderson	6 "	6%	on $1047.15		4890
	341	Katharine Van Nest	6 "	1%	on $26000.00 Fisk Bonds		13000
" "	68	John Patterson				7912	
	339	To Interest & Exchange					
		For Interest at 6% on account Coment to date					7912
" "	339	Interest & Exchange				39602	
		To Sundry Accounts					
	131	Elizabeth L. Hamlen	6 Months	7%	on $10547.17		3689
	195	John J. Hammer	6 "	6%	on $7995.98		23986
	212	Mary Campbell Mackenzie	6 "	6%	on $1210.83		3632
	210	Margaret B. Wilson	6 "	12%	on $748.80		4492
	23	W. Randal Cremer	6 "	6%	on $1267.92		3803
		Sundry Accounts					
	339	To Interest & Exchange					117400
March 1st	276	Mario M. Estee	6 Months	6%	on $10,000.00	30000	
April 1st	132	Carnegie Cos Pfd Bds	6 "	6%	on $3000.00	7000	
May 1st	76	Lizzie Carson	6 "	6%	on $1300.00	3900	
" 9th	276	Carnegie Cos Pfd Bds Loan	6 "	5%	on $3000.00	7500	
June 30th	64	Alexander King	6 "	6%	on $20,000.00	60000	
Nov. 19th	275	E. V. McCandless	420 Days	6%	on $10000.00	7000	
July	339	Interest & Exchange				24972	
		To Sundry Accounts					
" 2	180	Henry D. Whitfield					
		Framount paid Carnegie Steel Co Ltd for his account being 5% months Interest on $10000.00 Fisk Bonds at 1% to make Bonds equivalent to 6%					500
" 31	154	R. A. Franks					
		For Interest on Trust funds to date					19972

1894

1894					
June 30		Sundry Accounts			
	362	To The Carnegie Steel Co. Ltd			4933479
	284	Braddock Library "Expenses"			
		For amount spent on account of maintenance of Library from January 1st 1894 to June 30th 1894	343621		
	285	Braddock Library "Extension"			
		For amount paid on account extension of Library from January 1st 1894 to June 30th 1894	458985		
	339	Interest & Exchange	44455		
		To Sundry Accounts			
Sept 15	250	William Morrison			
		Interest on Trust Funds, 6 Months @ 6% on £600-/-			8766
" 30	56	Catherine Mosan			
		Interest on Trust Funds 6 " @ 10% on $1000.00			5000
Oct 31	92	R. J. Bagg			
		Interest on Trust Funds 6 " @ 6% on $2900.00			8700
" "	91	Agnes L. King			
		Interest on Trust Funds 6 " @ 6% on $2900.00			8700
" "	55	J. & T. Martin			
		Interest on Trust Funds 6 " @ 10% on $2857.87			13287
		Sundry Accounts			
	363	To Carnegie Steel Co. Ltd			16077711
	266	Munro Hall & Co. Ltd of New York "Advance"			
July 2		Cash forwarded	2500000		
Aug 6		" "	2500000		
" 31		" "	3000000		
Sept 29		" "	4000000		
Oct 30		" "	4000000		
	388	Charity & Gift			
Aug 31		Homestead Steel Works Band	5951		
	13	Union Supply Co. Ltd "Capital"			
Sept 30		For $1085 "Capital" purchased @ 6.64448	71760		
	339	Sundry Accounts To Interest & Exchange			632421
Nov 1	318	A. G. Frick For 6 Months Interest from May 1st to November 1st 1894 on $1739.105.83 @ 6%	5217317		
" "	288	J. G. A. Leishman For 6 Months Interest from May 1st to November 1st 1894 on $46,143.45 @ 6%	138430		
" "	78	George Lauder For 6 Months Interest from May 1st to November 1st 1894 on $322.822.00 @ 6%	9684 66		
Nov 6	297	Andrew Carnegie "Personal"	150000		
	359	To James Carnegie			
		For amount of Trust Funds, Interest at the rate of six per cent per annum, semi-annually			150000

1894

1871

	291	Andrew Carnegie "Personal"		2000000	
		To Sundry Accounts			
Aug 30	357	Hon. Thomas Bent M.P.			
		For amount of Trust Funds (£20000-/-) on which			
		Interest is to be credited semi-annually at the			
		rate of six per cent per annum			1000000
Oct 23	358	Robert Clark			
		For amount of Trust Funds (£20000-/- on which			
		Interest is to be permitted semi-annually at the			
		rate of six per cent per annum.			1000000
Nov 28	297	Andrew Carnegie "Personal"		33√√4√	
	359	To James Carnegie			
		For amount of Trust Funds on which Interest is to			
		be payable at the rate of six per cent per annum			33√√4√
Dec 31	296	Interest & Exchange		649224	
	338	To Mario Rena			
		Six Months Interest on Trust Funds $20000.00 @ 6%			60000
	73	" John D. Champlin			
		Interest on Trust Funds to date			37433
	348	" Charles H Eaton			
		Six months Interest on Trust Funds $8000.00 @ 6%			24000
	114	" Wm Alexander Wing			
		Six months Interest on Trust Funds $5000.00 @ 6%			15000
	151	" Allen Jerment			
		Six months Interest on Trust Funds $4531.50 @ 6%			1305√
	341	" Nathaniel Van Nest			
		Six months Interest on $26000.00 Trust Bonds @ 1%			13000
	60	" Mary E. Brown			
		Six months Interest @ 6% on $2600.00			7800
	343	" Ophelia R Dix			
		Six months Interest @ 6% on $50.00			150
	25	" Delia Marie			
		Six months Interest @ 12% on $6000.00			36000
	180	" Mary D. Whitfield			
		Six months Interest @ 1% on $10000.00 Trust Bonds			5000
	57	" N.B. Bradley Six months Interest @ 7% on $5000.00			17500
	58	" Caroline A Wilson 12 " " @ 6% on $3307.00			19842
	44	" George Lauder Jr 6 " " @ 12% on $16000.00			97800
	48	" John Henderson 6 " " @ 6% on $1047.50			4890
	265	" Jennie Wilson Dickee 6 " " @ 6% on $3896.00			11736
	54	" Amelia R. Hill 6 " " @ 7½% on $32836.35			114927
	242	" Colin Hunter 6 " " @ 6% on $24384.75			73154
	122	" Estate Janet Robertson " " @ 9½% on $10161.75			45728
	154	" R.H Franks " " @ 6% on $3300.00			19890
	354	" Jemima Roxburgh 6 " " @ 7½% on $9234.11			32319

1894

1894				
Dec 31	396	Interest & Exchange, To Sundry Accounts	110982	
	280	C A Maitland		
		Six Months Interest @ 6% on $4677.76		14033
	358	Robert Clark		
		2 Months 8 days " @ 6% on $10000.00		11333
	53	Madame Ximenez		
		For Interest on Trust Funds, Dec 31st 1893 to Dec 31st 1894		
		One year @ 10% on $3682.40		36824
	131	Elizabeth L Hamlen		
		For Interest on Trust Funds June 30th 1894 to Dec 31st 1894		
		six months @ 7% on $1091.06		3818
	195	John J Hammel		
		For Interest on Trust Funds June 30th 1894 to Dec 31st 1894		
		six months @ 6% on $8235.44		24706
	217	Mary Campbell McKenzie		
		For Interest on Trust Funds June 30th 1894 to Dec 31st 1894		
		Six months @ 6% on $1247.35		3741
	240	Margaret B Wilson		
		For Interest on Trust Funds June 30th 1894 to Dec 31st 94		
		Six months @ 12% on $793.72		4762
	349	John O'Hara		
		For Interest on Trust Funds to date @ 7%		11765
" "	339	Sundry Accounts To Interest & Exchange		142608
	614	Alexander Craig		
		For 2½ months Interest on $20000.00 Loan, June 30th 94		
		to Dec. 31st 1894 @ 6%	60000	
	42	Robert Allen		
		For Interest on Loan to date	12608	
" 10	261	James Phillips Jr		
		For one years Interest on $8000.00 Loan @ 5%	40000	
Sep 1	276	Maria M Estee		
		For six months Interest on Note, March 1st 1894 to Sept		
		1st 1894, $10000.00 @ 6%	30000	
Dec 31	396	Interest & Exchange To Sundry Accounts	24807	
	359	James Camegie		
		For Interest on Trust Funds to date		3140
	257	Thomas Burt M P		
		For Interest on Trust Funds August 20th 1894 to Dec		
		31st 1894, 4 Months 10 days @ 6% on $10000.00		21667
" "	396	Sundry Accounts To Interest & Discount		11763
Nov 1	76	Lizzie Carson		
		For six Months Interest on Mafgage $1300.00 @ 6%	3900	
Dec 31	88	John Pattison		
		For six Months Interest on Loan, to date	7863	

1894

1894

		Sundry Accounts		
	363	To Carnegie Steel Co Ltd		23690 33
Nov 20	483	Pittsburg Library Exft "Carnegie Free Library Commission"		
		Order favor Pittsburg Library Commission	1100000	
Dec 8	266	Music Hall Co of N.Y. Limited "Advanced"		
		To Cash advanced	22690 33	
" 31	363	Carnegie Steel Co Ltd	824386	
	396	To Interest & Exchange		
		For Interest on account current to date		824386
" "	136	Profit & Loss	1100000	
	483	To Carnegie Free Library Commission of Pittsburg		
		For amount transferred to close latter account		1100000
" "		Sundry Accounts		
	363	To Carnegie Steel Co Ltd		5806132
Aug 14	266	Music Hall Co of N.Y Ltd		
		For steel & material furnished	128136	
Dec 31	355	Braddock Library Extension		
		For amount paid on account extension of Library from		
		June 30th 1894 to December 31st 1894	50682 23	
" "	284	Braddock Library Expenses		
		For amount spent on account of maintenance of Library		
		from June 30th 1894 to December 31st 1894	609773	
	363	Carnegie Steel Co Ltd	2003552	
		To Sundry Accounts		
Aug 14	136	Profit & Loss		
		"Special" rebate on Steel furnished Music Hall Co		
		Ltd of N.Y		182768
Dec 31	298	Andrew Carnegie "Personal"		
		For amounts remitted to and payments made to various parties		
		and charged to account of Louise W Carnegie from June		
		30th 1894 to December 31st 1894, less amount of accrued		
		Interest on her account 180 days Interest on 334000.00 10.020.00		
		Payments made 10.000.00		
		Accrued Interest 12.61 10.012.61		739
" "	396	Interest & Exchange		
		For Interest on Carnegie Library Fund of		
		Pittsburg Pa.		182045
" "	298	Andrew Carnegie "Personal" To George Lauder Jr "Open"	32878	
	443	For amounts expended by him from January 1st 1894 to		
		January 1st 1895 £ 357. 7. 6		
		Less amounts remitted July & Dec. £ 290. 0. 0		
		Amount to be credited him £ 67. 7. 6 @ 4.88		32878

1894

1894					
Dec 31		Sundry Accounts			
	313	To Income Account			2290935 13
		For adjustment of values on the following Stocks			
	308	The Carnegie Steel Co Ltd "Capital"			
		Total Book Value $33.600.000.00			
		A/c holds 55⅔% or $13.833.333.33 @ 1.34	18591999.99		
		Less amount in Books December 31st 1893	16.378.656.67	2213333332	
	12	Union Supply Co Ltd "Capital"			
		For value of $31607.00 Capital @ 7.215	228.044.50		
		Less amount in Books Sept 30th 1894	166.337.76	61706 74	
	332	Youghiogheny - Pittsburg City Co "Stock"			
		For value of 210 Shares @ $50.97½	107.050.49		
		Less amount in Books Dec 24th 1894	96.971.82	10538 67	
	334	Youghiogheny Water Co "Stock"			
		For value of 256½ Shares @ $110.22½	28.271.68		
		Less amount in Books Dec 24th 1894	26.300 74	197094	
	336	Mt Pleasant Water Co "Stock"			
		For value of 771 Shares @ $66.61½	51.359.89		
		Less amount in Books Sept 29th 1894	47973 93	338546	
" "	314	Income Account			
	31	To H. C. Frick Coke Co Stock			78098 3
		For adjustment of value at this date			
		For value of 25606 Shares @ $98.95	2482529 73		
		" value in Books January 1st 1894	2490439.56	78098 3	
" "	346	Interest & Exchange		6979	
		To Sundry Accounts			
	23	W. Randal Cremer M.P.			
		For Interest from June 30th 1894 to December 31st 1894			
		Six months @ 6% on $1305.95			3916
" "	27	Allen Mc Eachran & Trust			
		For Interest from December 31st 1893 to December 31st 1894			
		Twelve Months @ 6% on $510.50			3063
" "		Sundry Accounts			
	346	To Interest & Exchange			16500
Oct 1	132	Carnegie Cooperative Association B/M			
		For Interest from April 1st 1894 to October 1st 1894			
		Six months @ 6% on $300.00		9000	
Nov 9	277	Carnegie Cooperative Association Loan			
		For Interest from May 9th 1894 to November 9th 1894			
		Six Months @ 5% on $300.00		7500	
1894					
Dec 31	295	George W. Maynard, To Andrew Carnegie "Personal"		100000	
	348	For amount advanced on his Demand Note			100000

1894

1894.

Dec 31	318	H. C. Frick	14 545 14 13	
		To Sundry Accounts		
	42	To Bills (Receivable)		
		For Notes of H. C. Frick favor Andrew Carnegie dated May 1st 1891, returned to H. C. Frick for cancellation, as having been fully paid by settlement dated February 20th 1895		
		Note due May 1st 1898 for 143. 660. 13		
		" " " 1899 " 143. 660. 13		
		" " " 1900 " 143. 660 13		
		" " " 1901 " 143. 660 13		
		" " " 1902 " 143. 660 13		
		" " " 1903 " 143. 660 13		
		" " " 1904 " 143. 660 13		
		" " " 1905 " 143. 660. 13		
		" " " 1906 " 143. 660. 13		
		" " " 1907 143. 660 13		1436601300
	396	Interest & Exchange		
		For two months Interest from November 1st 1894 to December 31st 1894 @ 6% on $1791.279 04		17912 83
"	"	Sundry Accounts		
	318	To H. C. Frick		1809 " " " "
	308	Carnegie Steel Co. Ltd "Capital"		
		To 5% or $1 250 000.00 of the Capital of the Carnegie Steel Co Ltd purchased under agreement dated February 20th 1895 @ 134.4	1 680 000 00	
	243	H. C. Frick Coke Co "Bonds"		
		For 129 Bonds sold by H. C. Frick to Andrew Carnegie as at January 1st 1895, under agreement dated February 20th 1895	1 290 000 00	
"	136	Sundry Accounts To Profit & Loss		2509400 19
	313	Income Account, Paramount transferred to close	231 457 930	
	396	Interest & Exchange " " " " "	1948 2089	
"	136	Profit & Loss To Sundry Accounts	3275 2542	
	284	Braddock Library Expenses Paramount transferred to close		9533 94
	298	Andrew Carnegie "Personal" " " " "		1258 675 0
	388	Charity & Gift " " " " "		1621 239 8
	289	James B. Scott " " " " "		2000000
	136	Profit & Loss	207 270 245	
	476	To Stock Account		
		Paramount transferred		207 270 245
1895				
Jan 25	261	James Phillips	50 00	
	396	To Interest & Exchange		
		For Interest on Loan from December 10th 1894 to January 25th 1895. $8000 @ 6%		50 00

1895

1895

Jan 2	298 270	Andrew Carnegie "Personal" To Margaret B. Wilson For amount received by Andrew Carnegie to be placed to her credit, per his letter of even date	10000	10000
" 1	363 273	Carnegie Steel Co. Ltd To A.C. Frick Coke Co. "Bonds" For ten A.C. Frick Coke Co. Bonds sold to Miss Estelle Whitfield #446 to 455. sale being effected by transfer from her account to my credit on the Books of the Carnegie Steel Co. Ltd above entry being made by authority of Ellis Louise W. Carnegie, approved by Andrew Carnegie, by her letter dated New York February 6th 1895. filed	1000000	1000000
March 7	363 378	Carnegie Steel Co. Ltd To Income Account For amount received from Gilman Son & Co. and turned over to the C.S.C. Ltd evening 3½ Coupons #30 31 32 & ½ #33 of 191 Construction Mortgage Bonds of the Keokuk & Hamilton Bridge Co. 191 Coupons #30 @ 40% 7.640.00 " " #31 @ " 7.640.00 " " #32 @ " 7.640.00 ½ " " #33 @ 20% 3.820.00	2674000	2674000
Jan 1	286	John G. A. Leishman To Sundry Accounts	1.169991.13	
	42	To Bills Receivable To his Note dated November 1st 1890 @ 5 years returned to him.		375.1888
"	306	Interest & Exchange For two months Interest November 1st 1894 to date, on his account $47.52-71 @ 6%		47.28
	308	Carnegie Steel Co. Ltd "Capital" For 3% of the Capital, sold to him as of January 1st 1895. per agreement dated March 27th 1895 3% = $30.000.000.00 at Book Value 1/1/95 $1.34.4		1.008.000.00
	363	Carnegie Steel Co. Ltd "Open" For amount transferred to close his account as per agreement dated March 27th 1895		1239697
March 21	136 31	Profit & Loss To Illinois & St Louis Bridge Fund For amount charged off per instructions received in my letter dated this day. copied, & filed.	141936	141936
Jan 1st	136 278	Profit & Loss To Samuel B. Dick For amount charged off per instructions received in Balance Sheet dated January 1st 1895	49500	49500

1895

1895

Jan 1 112 Bills Receivable 1180000000
288 To John G. A. Leishman
For ten Notes received in purchase of 30% Capital Stock in the Carnegie Steel Co Ltd each Note for $11800000 and secured by ten certificates #1 to #10 in the Capital of the Carnegie Steel Co Ltd each Note bearing Interest @ 6% payable semi annually.

#1	Note due	January 1st	1900	118.000.00	
#2	"	"	1901	118.000.00	
#3	"	"	1902	118.000.00	
#4	"	"	1903	118.000.00	
#5	"	"	1904	118.000.00	
#6	"	"	1905	118.000.00	
#7	"	"	1906	118.000.00	
#8	"	"	1907	118.000.00	
#9	"	"	1908	118.000.00	
#10	"	"	1909	118.000.00	1180000000

" " 363 Carnegie Steel Co Ltd "Open" 11199999
208 To Carnegie Steel Co Ltd "Capital"
For my sale to them of one third of one per centum in the Capital of the Carnegie Steel Co Ltd
1/3 = $8333333 @ 134 Book value 1/1/95 11199999

March 25 Sundry Accounts
268 To Walter L'Amoreaux 400000
389 Charity & Gift
" To donation to Symphony Society 300000
398 Andrew Carnegie "Personal"
" To cash paid him by Walter L'Amoreaux per instructions received in letter of this date filed with envelope marked Walter L'amoreaux 100000

" 18 266 Music Hall Co Ltd "Advance" 606190
398 To Interest & Exchange
For Interest in account current to date, per statement filed 606190

" " 267 Music Hall Co Ltd "Stock" 20605000
266 To Music Hall Co Ltd Advance
For Certificate #98. 4121 Shares @ 50 20605000

Jan 1 136 Profit & Loss 142400
To Sundries
For amounts transfered per instructions in Balance Sheet dated January 1st 1895
275 E. V. McCandless 100000
314 A. M. Butler 42400

1895

1895					
March 1st	491	W. L. Abbott "Trust Capital"		885620	
	398	To Interest & Exchange			
		For Interest on $47,000.00 from April 1st 1892 to date @ 6%			885620
" "	363	Carnegie Steel Co. Ltd		558520	
	491	To W. L. Abbott "Trust Capital"			
		For amount transferred			558520
" "	491	W. L. Abbott "Trust Capital"		4700000	
		To Carnegie Bros & Co. Ltd "Trust Capital"			
		For amount transferred			4700000
		Profit & Loss		3630343	
		To Sundry Accounts			
March 13		Philadelphia & Bo "Stock"			
		For 961 Shares, carried @ 50.00	48050.00		
		" " " Sold for 166.2	159793.88		320712
" 27		Atlas Wake Ltd			
		For settlement of Law Suit by order of Court			422731
	398	Interest & Exchange		44172	
		To Sundry Accounts			
March 1	497	Allan McEachran "Trust"			
		For two months Interest on $541.13 from Dec 31st 1894			
		to March 1st 1895 @ 6%			541
" 15	250	William Morrison "Trust"			
		For six months Interest on Trust Funds from Sept 15th 1894			
		to March 15th 1895 @ 6%			7942
" 31	50	Catherine Hogan "Trust"			
		For six months Interest on Trust Funds $1000.00 from			
		Sept 30th 1894 to March 31st 1895 @ 10%			5000
April 30	93	Mrs R. A. Pegg "Trust"			
		For six months Interest on Trust Funds $2900.00 from			
		October 31st 1894 to April 30th 1895 @ 6%			8700
" "	92	Mrs Agnes J. King "Trust"			
		For six months Interest on Trust Funds $2900.00 from			
		October 31st 1894 to April 30th 1895 @ 6%			8700
" "	55	Mrs H. T. Martin "Trust"			
		For six months Interest on Trust Funds $2657.81 from			
		October 31st 1894 to April 30th 1895 @ 10%			13289
July 20	29	Union Supply Co. Ltd "Capital"		67104	
	363	To Carnegie Steel Co. Ltd			
		For $93.00 Capital Union Supply Co. Ltd @ 7.21.54			67104

1895

1895					
May 11	8	A. C. Frick Coke Co. "Stock"			
	363	To Carnegie Steel Co. Ltd			1280350000
		For the following Certificates of Stock in the A. C. Frick Coke Co. received from them			
		Certificate # 328 for 2049 Shares @ 50		102450000	
		do # 343 - 23558 do @ "		117790000	
June 30	68	John Pattison		7586	
	396	To Interest & Exchange			
		For Interest on account current to date			7586
" "	396	Interest & Exchange		590698	
		To Sundry Accounts			
	73	John D Champlin			
		Six months Interest on $100000 @ 6%			30000
	25	Delia Morris			
		Six " " " $60000 @ 12%			360000
	57	A. C. Bradley			
		Six " " " $50000 @ 7%			175000
	14	Alexander King			
		Six " " " $50000 @ 6%			150000
	348	Charles H Cater			
		Six " " " $80000 @ 6%			240000
	343	Ophelia K Dix			
		Six " " " $5000 @ 6%			1500
	341	Katharine Van Kleek			
		Six " " " $260000 @ 1%			13000
	333	Morris Rona			
		Six " " " $200000 @ 6%			60000
	151	Allen Tennent			
		Six " " " $43515 @ 6%			13054
	60	Mary E. Brown			
		Six " " " $26000 @ 6%			7800
	358	Robert Clark			
		Six " " " $10000 @ 6%			3000
	354	Jemima Roxburgh			
		Six " " " $9234 @ 7%			32319
	280	C A Maitland			
		Six " " " $4677 76 @ 6%			14033
	265	J W & J B Dickie			
		Six " " " $38960 @ 6%			11760
	242	Colin Hunter			
		Six " " " $24384 75 @ 6%			7315 4
	54	Amelia R. Hill			
		Six " " " $32836 35 @			11492 7
	71	George Lauder Jr			
		Six " " " $16000 00 @ 12%			98000

1895

1895					
June 30	397	Interest & Exchange)		2627 52	
		To Sundry Accounts			
	48	John Anderson			
		Six months Interest on $1047.15 @ 6%			49 00
	122	Janet Robertson			
		Six " " on $10161.75 @ 9%			457.28
	180	Harry D Whitfield			
		Six " " on $10000.00 @ 1%			50 00
	488	Estelle Whitfield			
		Six " " " $10000.00 @ 1%			50 00
	349	John O'Hara			
		Six " " Trust Funds			9027
12/31/94	59	Robert Anderson			
		Twelve " " $14869.74 @ 12%			178437
	350	James Carnegie			
		Six " " $4888.85 @ 6%			14660
June 30	397	Interest & Exchange)		306 50	
	357	To Thomas Burk M P			
		To six months Interest on Trust Funds to date			
		$10216.67 @ 6%			306 50
" 20	408	Trotter Water Co "Stock"		64000000	
	8	To A & Frick Coke Co "Stock"			
		To Certificate # 2 for 1280 Shares @ 50.00			64000000
" "	365	Carnegie Steel Co Ltd		162 50	
	8	To A & Frick Coke Co "Stock"			
		To stock dividend received by them	64.016.25		
		Less 1280 Shares Trotter Water Co Stock paid	64000.00		162 50
" "	266	Music Hall Co of N Y Ltd "Advance"			
	363	To Carnegie Steel Co Ltd			2960000
April 26		To Cash advanced by them		1500000	
May 15		" " " " "		500000	
" 29		" " " " "		960000	
June 30	362	Carnegie Steel Co Ltd		460 55 55	
	397	To Interest & Exchange			
		To Interest on account current to date			460 55 55
" "	363	Sundry Accounts To Carnegie Steel Co Ltd			2050 00
	299	Andrew Carnegie "Pro Mal" To amounts remitted to, and payments made to various parties and charged to account of Louise W Carnegie from December 31st 1894 to June 30th 1895 less amount of accrued Interest on her account			
		Interest on her account 180 Days on $334.000 @ 6%	10.020.00		
		Payments made to you on account			
		Interest	185.00	9.835.00	2050 00

1895

1895

June 30		Sundry Accounts			
	363	To Carnegie Steel Co Ltd			174178 2
" "	328	Braddock Library "Expenses"			
		For amount spent on account maintenance of Library			
		from December 31st 1894 to June 30th 1895		4818 69	
" "	358	Braddock Library Extension			
		For amounts spent on account extension of Library, from			
		December 31st 1894 to June 30th 1895		12599 13	
" "	363	Carnegie Steel Co Ltd		131798 9	
	397	To Interest & Exchange)			
		For Interest on Carnegie Library Fund to date	13424.56		
		Less " "Braddock Library "Expenses"	74.81		
		" " " " "Extension"	169.86	244 67	131798 9
" "	397	Interest & Exchange)		4035	
		To Sundry Accounts			
	23	W. Randal Cremer			
		For six months Interest to date on £1345 11 @ 6%			4035
		Sundry Accounts			
	397	To Interest & Exchange)			106142 0
June 30	64	Alexander King & Co			
		For Six months Interest to date on £20000 00 @ 6%		60000	
May 1	76	Lizzie Carow			
		For six months Interest to date on £1300 00 @ 6%		3900	
" "	78	George Lauder Jr			
		For six months Interest to date on £33205 66 @ 6%		99720	
June 30	397	Interest & Exchange)		3952	
		To Sundry Accounts			
" "	131	Elizabeth L. Hamlen			
		For six months Interest to date on £1129 24 @ 7%			3952
		Sundry Accounts			
	397	To Interest & Exchange)			46500 0
April 1	132	Carnegie Cooperative Association 1/m			
		For six months Interest to date on £3000 00 @ 6%		9000	
March 1	276	Morris M Estes			
		For six months Interest to date on £10000 00 @ 6%		30000	
May 9	277	Carnegie Cooperative Association "Loan"			
		For six months Interest to date on £3000 00 @ 5%		7500	

1895

1895

June 30	397	Interest & Exchange To Sundry Accounts	34948	
" "	195	John J Hanmer For six months Interest to date in $8482.50 @ 6%		25447
" "	212	Mary Campbell MacKenzie For six months Interest to date in $1284.50 @ 6%		3853
" "	270	Margaret B Wilcox For six months Interest to date in $941.34 @ 12%		5648
" "	136	Profit & Loss To Sundry Accounts	3648520	
		For the following amounts transferred to their accounts		
	106	Atlas Works Limited		422731
	248	Philadelphia Co		3207612
	258	Texas Pacific Ry. 1st Mortgage Bond Scrip		10745
	259	do 2nd " " "		7000
	260	do Land Trust "		432
	397	Interest & Exchange To Sundry Accounts	12350	
Sept 15	250	William Marion For six months Interest on Trust Funds, to date £500 ± @ 6%		7350
" 30	60	Catherine Hogan For six months Interest on Trust Funds, to date $100 cy @ 10%		5000
July 1	286	John A. Leishman	3540000	
	397	To Interest & Exchange For six months Interest on $1.180000 00 Notes, @ 6% from January 1st 1895 to July 1st 1895		3540000
	397	Charity & Gift To Sundry Accounts	300000	
Oct 3	283	New York Telegraph Club For 200 Bonds @ 50 returned to them, see my notation on their letter of this date, filed.		100000
" 21	261	Robert P. Porter For his Note, cancelled and returned to him as per instructions given in my letter of this date		200000
	199	Andrew Carnegie Personal To Sundry Accounts	1035000	
Sept 3	283	Sir Walter Foster 248 For £1500 ± Trust Funds, Deposited, Interest @ 6%		735000
Oct 15	274	John Wallis For $3000 cy Trust Funds Deposited, Interest @ 6%		300000

1895

1895					
Sept 20	392	Charity & Gift		1470000	
	366	To Wick Parish Library			
		For this amount Donated £3000 - see my letter of this date filed. @ 4.90 per £			1470000
	363	Carnegie Steel Co Ltd Open		2691883	
		To Sundry Accounts			
Jy	332	Youghiogheny Northern Ry Co			
July 8		For dividend # 47	2½ %		263625
Sept 11		do # 48	2½ %		263625
	370	Youghiogheny Water Co			
July 8		For dividend # 23			51300
	29	Union Supply Co Ltd			
Sept 18		For dividend # 13	66⅔ %		2113333
	266	Music Hall Co Ltd of New York "Advance"		2000000	
	363	To Carnegie Steel Co Ltd			
		For Cash advanced by them			
		July 15	1.000.00		
		" 29	18.000.00		
		Sept 19	1.000.00		2000000
Dec 3	299	Andrew Carnegie "Personal"		294000	
	265	To Mrs Jeanie Wilson Dicker & Miss Jeanie Brown Dicker			
		For amount received from them as Trust Funds through John Ross per his letter dated Dunfermline November 14th 1895, received by Andrew Carnegie December 3rd 1895 Interest at 6% to be remitted semi annually			
		£600.0.0 @ 4.90 per £			294000
Nov 1	299	Andrew Carnegie "Personal"		49000	
	264	To Mrs Eliza Brown "Trust"			
		For this amount received as "Trust Funds" per letter of Andrew Carnegie dated November 12th 1895. Interest at the rate of 6% to be credited semi annually			
		£100.0.0 @ 4.90			49000
Dec 10	393	Charity & Gift		200000	
	273	To H.C. Frick Coke Co "Bonds"			
		For two H.C. Frick Coke Co Bonds #444 and 445 sent by Adams Express to Andrew Carnegie in New York at his written request by letter of this date, receipt and order filed as Voucher #722			200000
Oct 1	132	Carnegie Cooperative Association		9000	
	397	To Interest & Exchange			
		For 6 months Interest from April 1st 1895 on $3mm 2nd 2/m @ 6%			9000

1895

1895				
		Sundry Accounts		
	391	To Interest & Exchange		41125
Nov 9	279	Carnegie Cooperative Association "Loan"		
		For six months Interest on Loan from May 9th 1895 to November 9th 1895 $3000.00 @ 5%	7500	
Sep 1	276	Mario M Estee		
		For six months Interest on Loan from March 1st 1895 to September 1st 1895 $10000.00 @ 6%	30000	
Nov 1	76	Miss Lizzie Carson Bln		
		For Interest on Mortgage to date	3625	
	391	Interest & Exchange	30689	
		To Sundry Accounts		
Oct 31	92	To Mrs Agnes S. King "Trust"		
		For six months Interest on Trust Funds from April 30th 1895 to October 31st 1895 $2900.00 @ 6%		8700
" "	93	" Mrs R.S. Begg "Trust"		
		For six months Interest on Trust Funds from April 30th 1895 to October 31st 1895 $2900.00 @ 6%		8700
" "	55	" Misses J & H. S. Martin		
		For six months Interest on Trust Funds from April 30th 1895 to October 31st 1895 $2657.87 @ 10%		13289
Nov 1	78	George Lauder Jr	102745	
	397	To Interest & Exchange		
		For six months Interest on his account from May 1st 1895 $342481.86 @ 6%		102745
" "	214	Thomas Graham £20.000 /- @ 4%	9800000	
		To Sundry Accounts		
		For sale to him of all my Interest in the Midland News Association Limited for the sum of £20.000 /- in accordance with the terms of Agreement dated June 24th 1893 and filed with envelope marked "Thomas Graham"		
	214	Midland News Association Ltd "Ordinary Stock"		
		74 Shares @ £64.10.0 = £ 4625:0:0 @ 4%		226250
	215	Midland News Association Ltd "Preference Shares"		
		246 Shares @ £64.10.0 = £ 15375:0:0 @ "		753370
		320 " @ " £ 20 0 0 . . .		
" "	136	Profit & Loss To Thomas Graham	4900000	
	214	By Agreement dated September 4th & 23rd 1895 made between Andrew Carnegie & Thomas Graham the first clause of which reads "Both parties agree that the amount of the debt due by the said Thomas Graham to the said Andrew Carnegie shall be held to be Ten thousand pounds Sterling" Mr Graham in accordance with above is now credited with £10.000 /- at 4% per £ =		4900000

1895

1895

Nov 1	136	Profit & Loss		575 2000	
		To Sundry Accounts			
		To close out my holdings in the following Stocks, after sales made to Thomas Graham, under the terms of Agreements dated June 24th 1893, & Sept 4th & 23rd 1895			
	214	Midland News Association Ltd "Ordinary Shares"			
		For 74 Shares, carried at £100 /- per share @ 4.86		$ 35.964.00	
		" " " Sold Thomas Graham @ £84.10.0 @ 4.0		$ 22.662.50	13301.50
	215	Midland News Association Ltd "Preference Shares"			
		For 246 Shares, carried at £100 /- per share @ 4.86		119.556.00	
		" " " Sold Thompson @ £84.10.0 " @ 4.0		75.337.50	44218.50
Dec 31	397	Interest & Exchange		26210	
	195	To John J Stimmer			
		For Interest on this account from June 30th to December 31st 1895. 6 Months on $8736.77 @ 6%			26210
	399	Andrew Carnegie "Personal"		124057	
		To Sundry Accounts			
" 24	359	To James Carnegie			
		For amount received from him per A.C's letter of this date, filed with his envelope			100000
" 31	143	" George Lauder Jr			
		For amounts expended by him for my account from January to December 1895, per his Statement filed with January 9th £241.15.2			
		Less cash given May 1895 £200.0.0			
		@ 4.8 and Exchange £ 41.15.2			20402
" "	222	" Petty Cash at New York			
		For payments made by New York Office for my a/c from January 1894 to December 1895, per Statement from A.L. Griffin filed in letter file			3655
" "	286	John A. Leishman		3646200	
	397	To Interest and Exchange			
		For Interest from July 1st to December 31st 1895 on $1.215.400.00 @ 6% for six months			3646200
" "	363	Carnegie Steel Co Ltd open" To Sundry Accounts		46743503	
	308	To Carnegie Steel Co Ltd "Capital"			
		For dividend #49. 3%			42750000
" "	286	" John A. Leishman			
		For transfer of dividend #49. 3% on 4% Capital			3000000
" "	180	" Henry D. Whitfield			
		For transfer, to make purchase of 10 Frick Bonds			99303

1895

1895

Dec 31	363	Carnegie Steel Co Ltd "Open"		1435208	
	397	To Interest & Exchange			
		To Interest on Open a/c to date	5391 86		
		" " " Pittsburg Library Fund	9090.52 14.482.38		
		" " " Braddock Library Extension	96 70		
		" " " do Expenses	33 60 130.30		1435208
" "		Sundry Accounts			
	364	To Carnegie Steel Co Ltd "Open"			3436145
Oct 18	483	Pittsburg Library Gift "Carnegie Free Library Commission"			
		To Order favor Library Commission		500000	
Sept 30	397	Charity & Gift			
		To amount paid Theodor Matson injured at Wako, ½ paid by C.C & Co Ltd		10000	
	257	Music Hall Co of A.G. Ltd "Advance"			
Oct 24		Cash advanced	5.000.00		
Nov 2		" "	8.000.00		
" 21		" "	10000.00	2300000	
Oct 31	404	Andrew Carnegie "Personal"			
		To Ry Tickets to New York	10.50	1050	
		To amounts permitted to and payments made to various parties, and charged to a/c of Louise C. Carnegie from June 30th to December 31st 1895 less amount of accrued interest in her accounts Remittances	10.000.00		
		Interest	9.945.00	5500	
Dec 31	350	Braddock Library "Extension"			
		To amount expended July 31st		386787	
" "	328	Braddock Library "Expenses"			
		To amount expended on Maintainence July to Dec 95		189656	
" "	29	Union Supply Co Ltd "Capital"			
		To $108.00 Capital purchased @ 399.56		43152	
" "	397	Interest & Exchange		96342	
		To Sundry Accounts			
	341	Miss Katharine Van Nest			
		To 1% Interest on 26 Brick Bonds for 6 Months			13000
	486	Miss Estelle Whitfield			
		To 6 Months Interest on 10 Do @ 1%			5000
	180	Henry D. Whitfield			
		To 6 Months Interest on 10 Do @ 1%			5000
	58	Mrs Caroline A. Wilson			
		To 12 Months Interest on $330700 @ 6%			19842
	57	Mrs A. C. Bradley			
		To 6 Months Interest on $5.000.00 @ 7%			17500
	95	Mrs Delia Morris			
		To 6 Months Interest on 6.000.00 @ 12%			36000

1895

1895

Dec 31	298	Interest & Exchange	85 50 34	
		To Sundry Accounts		
	274	John Walls		
		For 2 Mo. 16 days Interest on $3000.00 @ 6%		3800
	151	Allen Tennent		
		For 6 Months Interest on $4350.50 @ 6%		13055
	73	John D. Champlin		
		For 6 Months Interest on $10000.00 @ 6%		30000
	60	Miss Mary E Brun		
		For 6 Months Interest on $2600.00 @ 6%		7800
	333	Maria Reno		
		For 6 Months Interest on $20000.00 @ 6%		60000
	348	Charles A. Eaton		
		For 6 Months Interest on $8000.00 @ 6%		24000
	14	Mrs Alexander King		
		For 6 Months Interest on $5000.00 @ 6%		15000
	280	C. A Maitland		
		For 6 Months Interest on $4677.76 @ 6%		14033
	265	Mrs Miss Jennie Wilson Dickie		
		For Interest on Trust Funds to date		13139
	283	Sir Walter Foster		
		For 3 Mo. 28 days Interest on $7350.00 @ 6%		14455
	242	Colin Hunter		
		For 6 Months Interest on $24384.75 @ 6%		73354
	123	Estate Janet Robertson		
		For 6 Months Interest on $10161.75 @ 9%		45728
	71	George Lauder Jr		
		For 6 Months Interest on $16000.00 @ 12%		98050
	48	John Henderson		
		For 6 Months Interest on $1047.15 @ 6%		4903
	54	Mrs Amelia R. Hill		
		For 6 Months Interest on $32836.35 @ 7%		114927
	354	Mrs Jemima Roxburgh		
		For 6 Months Interest on $9234.00 @ 7%		32319
	258	Robert Clark		
		For 6 Months Interest on $10000.00 @ 6%		30000
	359	James Carnegie		
		For Interest on $6033.45 Trust Funds to date		15217
	23	W. Randal Cremer M. P.		
		For 6 Months Interest on $1385.46 @ 6%		4156
	53	Madame Lemoine		
		For 12 Months Interest on $4050.64 @ 10%		40506
	59	R. Anderson		
		For Interest on Trust Funds to date @ 12%		196502
	131	Elizabeth L. Hamlin		
		For 6 Months Interest on $1168.76 @ 7%		4090

1895

1895

Dec 31	398	Interest & Exchange		556 91	
		To Sundry Accounts			
	212	Mary Campbell Mackenzie			
		For 6 Months Interest on $1323.99 @ 6%			3970
	264	Eliza Brown			
		For 2 Months Interest on $490.00 @ 6%			490
	270	Margaret B Wilson			
		For 6 Months Interest on $997.82 @ 12%			5986
	349	John C Hara			
		To Interest @ 7% on Trust Funds to date			617 5
	357	Hon Thomas Burt, M P			
		For 6 Months Interest on $1052317 @ 6%			31570
Sept 22	369	John C. Van Dyke			
		For 6 Months Interest on $2500.00 @ 6%			7500
	17	Robert Allen		1145 2	
	398	To Interest & Exchange			
		For Interest on Loan to date, @ 6%			1145 2
Dec 31	180	Henry D. Whitfield		1000000	
	213	To A C Frick Coke Co Bonds			
		For transfer to him of ten A C Frick Coke Co Bonds			
		Nos. 431 to 440 inclusive, by verbal instructions given			
		by Andrew Carnegie this day.			1000000
	398	Sundry Accounts Dr To Income Account			32668200
		For adjustment of values in the following Stocks			
	308	The Carnegie Steel Co Ltd "Capital"			
		Total Book Value $37850000.00			
		AC holds 57% or $14250000.00 @ 150% = $ 21.374.500.00			
		less amount in Books, December 31st 1895	18724.500.00	2850000000	
	8	A C Frick Coke Co "Stock"			
		For value of 51213 Shares @ 56.863	2.912.124.82		
		Less amount in Books at this date	2.521.087.48	3910373 4	
	332	Youghiogheny Northern Ry Co "Stock"			
		For value of 2109 Shares @ 51.456	108.520.70		
		Less amount in Books at this date	92 747.49	1577321	
	340	Youghiogheny Water Co "Stock"			
		For value of 2856½ Shares @ 109.055	27.972.61		
		Less amount in Books at this date	26.091.43	1881 18	
	336	Mt Pleasant Water Co "Stock"			
		For value of 771 Shares @ 73.378	56.805.74		
		Less amount in Books at this date	51.359.39	5446 35	
	408	Trotter Water Co "Stock"			
		For value of 1280 Shares @ 52.089	66.673.92		
		Less amount in Books at this date	64.100.00	2673 92	

1895

1895

Dec 31	29	Union Supply Co Ltd "Capital"		881498	
	398	To Income Account			
		For value of £31808.00 Capital @ 3.99 56	127.092.04		
		Less amount standing in Books at this Rate	38947.06		881498
" "	64	Alexander King		60000	
	398	To Interest & Exchange			
		For 6 Mths Interest to date on $2000000 Loan @ 6%			60000
" "		Sundry Accounts			
	137	To Profit & Loss			35338243
	398	Income Account For amount transferred balance		34116348	
	398	Interest & Exchange " " " " "		1222295	
	137	Profit & Loss		20787861	
		To Sundry Accounts			
	328	Braddock Library Expenses Amount transferred balance			1222308
	404	Andrew Carnegie Personal do			9318770
	394	Charity & Gift do			9246583
	483	Carnegie Library Pittsburg do			5000000
	330	Journal Publishing Co Stock do			5000000
" "	137	Profit & Loss		31623726	
	478	To Stock Account			
		For amount transferred to close former account			31623726
1896					
Jan 23	404	Andrew Carnegie "Personal"		150920	
	352	To James D Reid			
		For amount placed to his credit per instructions received by letter this day £308-/ @ 4.9			150920
" 18	364	Carnegie Steel Co Ltd		1000000	
	180	To Henry D Whitfield			
		For amount taken from abo L W Carnegie's account and placed to the credit of Henry D Whitfield, at her written request (Jan 18th 1896) for the purpose of purchasing one H C Frick Coke Co Bond for his a/c			1000000
" 1	180	Henry D Whitfield		1000000	
	213	To H C Frick Coke Co Bonds			
		For Bond #441 sold to him as of this Date, see entry next above			1000000
Feby 6	404	Andrew Carnegie "Personal"		122500	
	271	To Miss Margaret Lauder			
		For amount received from her by Draft, to be placed to her credit, per A C Letter of this Date £250-/ @ 4.9			122500

1896

1896

Dec 1	398	Interest & Exchange)	10894	
	195	To John I Jannine /		
		For correction in amount of Interest on his Trust Funds to date per his letter of June 1st 1896		10894
May 1	76	Lizzie Carow	3000	
	398	To Interest & Exchange)		
		For 6 Months Interest to date on $100000 2nd Mortgage @ 6% from November 1st 1895		3000
	398	Interest & Exchange)	68264	
		To Sundry Accounts		
March 15	250	William Morrow		
		For Interest on Trust Funds Sept 15th 1895 to March 15th 1896 6 Months @ 6% on $2422.00		7350
" 22	369	John C. Van Dyke		
		For Interest on Trust Funds Sept 22nd 1895 to March 22nd 1896 Six Months @ 6% on $2575.00		7725
" 31	50	Catherine Hogan		
		For Interest on Trust Funds Sept 30th 1895 to March 31st 1896 Six months @ 10% on $1000.00		5000
June 30	57	N. B Bradley		
		For Interest on Trust Funds Dec 31st 1895 to June 30th 1896 Six months @ 7% on $5000.00		17500
April 30	92	Agnes S King		
		For Interest on Trust Funds Oct 31st 1895 to April 30th 1896 Six months @ 6% on $2900.00		8700
" "	93	R. S. Begg		
		For Interest on Trust Funds Oct 31st 1895 to April 30th 1896 Six months @ 6% on $2900.00		8700
" "	55	J. H. I. Martin		
		For Interest on Trust Funds Oct 31st 1895 to April 30th 1896 Six months @ 10% on $2657.87		13289
April 8	405	Andrew Carnegie Personal	200000	
	389	To John C. Van Dyke		
		For amount of Trust Funds placed to his credit per letter of A.C. filed with envelope		200000
	364	Carnegie Steel Co Ltd	14059560	
		To Sundry Accounts		
July 25	9	A. C Frick Coke Co "Stock"		
		For dividend #3 12% per share 2%		512130
May 20		" do #4 12" do 2%		512130
	29	Union Supply Co Ltd "Capital"		
March 5		For dividend #14 60%		1908480
June 2		" do #15 60%		1908480

1896

1896

March 31	364	Carnegie Steel Co. Ltd	21375000	
	308	To Carnegie Steel Co. Ltd "Capital"		
		For dividend #50 1½% paid this day and deposited to my credit.		21375000
May 19	269	Howard Russell Butler	50000	
	267	To Music Hall Co. of N.Y. Ltd "Stock"		
		For 10 Shares Stock transferred to him, Certificate #5 for 490 Shares being sent to New York at Mr Carnegie's request (Telegram May 6th 1896) and Certificate #10 for 480 Shares being returned by Music Hall Co		50000
June 30	398	Interest & Exchange	1050	
	180	To Henry D. Whitfield		
		For difference in Interest of one percent on his 21 H.C. Frick Coke Co. Bonds allowed him		
		21 Bonds @ 6% for Six months 630.00		
		21 " @ 5% " " " 525.00		1050
		Sundry Accounts		
	364	To Carnegie Steel Co. Ltd		761133 7
	405	Andrew Carnegie Personal		
Jan 1		Cash, a/c L.W. Carnegie 1.000.00		
" 13		do " do 500.00		
" "		do " do 5.000.00		
Mch 31		do " do 500.00		
April 30		do " do 500.00	2100000	
	420	Charity & Gifts		
" 1		Carnegie Library Fine Arts and Museum Collection Fund 50.000.00		
May 8		Carnegie Library of Pittsburg 4.200.00	5420000	
	29	Union Supply Co. Ltd "Capital"		
April 30		To purchase of $106.00 Capital @ 4½	4807 6	
June 30	328	Braddock Library "Expense"		
		Charges for Labor Supplies		
		Jan 64.16		
		Feby 166.92		
		March 91.66		
		April 74.21		
		May 150.68		
		June 19.98	432 61	
May 1	78	Geage Lauder	1024519	
	398	To Interest & Exchange		
		For 6 Months Interest @6% on 352.760.31 10.582.69		
		Less 4 " " @6% " 150.000 " 300.00		
		" 1 " " @6% " 75.000 " 37.50 337.50		1024519

1896

1896

		Carnegie Steel Co Ltd		3108167	
		To Sundry Accounts			
		George Lauder			
Jan 1	78	For dividend C.S.Co Ltd on 2%	15.000.00		
March 31	"	" do do " "	7.500.00		
June 30	91	" do do " "	7.500.00		3000000
	280	John A. Leishman			
March 31		For dividend C.S.Co Ltd on 4%	15.000.00		
June 30		" do do " "	15.000.00		3000000
	308	Carnegie Steel Co Ltd "Capital"			
"	"	For dividend on 57 1/2 %			21375000
	398	Interest & Exchange			
"	"	Interest on open account	19.122.44		
"	"	" Special Deposit of			
		Mrs L.W. Carnegie $334.000.00	10.020.00		
"	"	Interest on Balances due			
		Carnegie Library of Pittsburg	7.474.13		36.616.57
	398	Braddock Library "Expense"			
		Appropriation by the C.S.Co Ltd $3.500.00 per month for 6 Mos.			45000
June 30	286	John A. Leishman		3643086	
	398	To Interest & Exchange			
		For 6 Months Interest to date on $1321.862.00	36.655.86		
		Less " " " " $ 11.000.00	225.00		3643086
" "	398	Interest & Exchange		5904	
	352	To James D. Reid			
		For Interest in account to date, per Statement copied in Statement Impression Book folio # 117			5904
" "	398	Interest & Exchange		129254	
		To Sundry Accounts			
	349	John C. Hara Statement Impression Book folio 117			4454
" "	341	Miss Katharine Van Nest			
		For 1% Interest on 26 Brick Bonds for 6 Months			13000
" "	486	Miss Estelle Whitfield			
		For 1% Interest on 10 Brick Bonds for 6 Months			5000
" "	274	John Walls			
		Six months Interest @ 6% on $3000.00			9000
" "	333	Morris Reno			
		Six months Interest @ 6% on $20.000.00			60000
" "	60	Mary E. Bunn			
		Six months Interest @ 6% on $2600.00			7800
" "	73	John D. Champlin			
		Six months Interest @ 6% on $10000.00			30000

1896

1896					
June	30	N.	Allan Jemant Interest ms Exchange	6 14673	
	399		Six months interest @ 6% on £4350 50		13050
"	30	348	J. Chas A Eaton		
			Six " " @ 6% on £6000 00		24000
"	"	14	Mrs Alexander King		
			" " " " on £5000 00		15000
Dec.		180	Henry Davis Whitfield		
			" on Frick Bonds		10500
June.		271	Miss Margaret Lander		
			Interest to date on £122 50		2940
"	"	282	Robin Hunter		
			Six months interest @ 6% on £4384 75		12954
"	"	358	Robert Clark		
			" " " " " " £10000 00		30000
"	"	354	Mrs Jemima Roxburgh		
			" " " 7% on £9234 00		32319
"	"	283	Sir Walter Foster		
			" " 6% on £7350 00		22050
"	"	123	Estate Mrs Janet Robertson		
			" " 9% on £10161 75		45728
"	"	54	Mrs Amelia R. Hill		
			" " 7% on £32836 25		114927
"	"	71	George Lander Jr		
			" " " 12% on £16000 00		98000
"	"	48	John Henderson		
			" " 6% on £1047 75		4900
"	"	265	Mrs Jeanie Wilson Dickie		
			" " " " £6836 00		20508
"	"	280	C A. Maitland		
			" " " " " £4677 46		14033
"	"	25	Mrs Delia Morris		
			" " " 12% " £6000 00		36000
"	"	359	Hon Thomas Burke		
			" " " " 6% on £10838 87		32517
Sept	15	250	William Monson		
			" " " " " £500		7275
"	22	50	John C Van Dyke		
			" " " to date		12967
"	30	349	Mrs Catharine Hogan		
			" " " 10% on £1000 00		5000
"	7	422	Charity a/c Gift	100000	
		273	To H C Frick Coke Co "Bonds"		
			For one H C Frick Coke Co Bond #11 presented to James D Reid at Old Time Telegraphers Association meeting held in Carnegie Hall Pittsburg September 10th 1896 per A.C. cable message to R Stevenson September 4th 1896		100000

1896

May 4 | 346 | 39 | Carnegie Steel Co Ltd "Special Ac" | 1.000.000.00

To Bills Payable

For the following note given to pay my assessment on Butler & Pittsburg Railroad Stock proceeds being placed to my credit with the Carnegie Steel Co Ltd as a Special Deposit account

$1.000.000.00 New York May 4th 1896

For value received, I promise to pay to United States Trust Company of New York, at the office of the said Company, in the City of New York, One million ($1.000.000.00) Dollars, as follows, to wit:

Two hundred thousand Dollars on the 1st day of July 1897
Two hundred thousand Dollars on the 4th day of August 1897
Two hundred thousand Dollars on the 7th day of September 1897
Two hundred thousand Dollars on the 4th day of October 1897
Two hundred thousand Dollars on the 4th day of November 1897

with Interest thereon at the rate of five per cent per annum, having pledged to the said Company as security, (with authority to sell the same or any securities that may be substituted in lieu thereof, in the non-performance of this promise, in such manner as they in their discretion may deem proper, without notice or demand, either at the New York Stock Exchange, or at public or private sale, and to apply the proceeds thereon,) 30.000 Shares of the H C Frick Coke Company Stock, $50.00 each. In case of the depreciation in the market value of the security hereby pledged, or which may hereafter be pledged for this loan, a payment is to be made on account, or additional approved security given, so that the said market value shall always beat the least twenty per cent more than the amount unpaid of this note. In case of failure to do so, this note shall be deemed to be due and payable forthwith, any thing herein expressed to the contrary notwithstanding, and the Company may immediately without notice or demand, reimburse itself by sale of the security in the manner herein before described. Interest payable semi-annually.

signed Andrew Carnegie. | 1.000.000.00

66 | 346 | Butler & Pittsburg Railroad Co "Stock" | 26000000

To Carnegie Steel Co Ltd "Special Ac"

For amount paid J H Given Trustee, by the C S Co Ltd for my assessments to the Fund for the construction of the Butler and Pittsburg Railroad by authority given them by letter dated May 11th 1896

May 16th | 5% Assessment on $2.000.000.00 Subscription | 10000000
Aug 3rd | 5% " " " " | 10000000
Oct 20th | 3% " " " " | 6000000

1896

1896

Sept 30	364	Carnegie Steel Co Ltd.		23625000	
		To Sundry Accounts			
	308	Carnegie Steel Co Ltd "Capital"			
		For dividend #52 of 1½%			21375000
" "	286	John A Leishman			
		For dividend #52 of 1½% on 4%			1500000
" "	91	George Lauder			
		For dividend #52 of 1½% on 2%			750000
May 12	330	Arthur C Huidekoper		10000000	
	364	To Carnegie Steel Co Ltd			
		For amount of Loan to Arthur C Huidekoper, advanced through Carnegie Steel Co Ltd, in accordance with terms of Articles of Agreement dated May 12th 1896 Mr Huidekoper has given his Note for the Loan, said Note reading as follows - New York, May 12th 1896 $10.000.000 One year after date and upon return of securities given, I promise to pay to Andrew Carnegie or order, One hundred thousand dollars, for value received, at the American Exchange National Bank, New York City, with interest at six per cent per annum, having deposited with him as collateral security sixteen thousand three hundred five (16305) shares of the Capital Stock of the Pittsburgh Shenango and Lake Erie Railroad Co with authority to sell the same, or other security subsequently substituted at the Board of Brokers, or at public or private sale, at their option, in the non-performance of this promise and without further notice; applying the net proceeds to the payment of this note, including interest, and accounting to him for the surplus, if any, in case of deficiency, I promise to pay said Andrew Carnegie the amount then of forthwith after such sale, with legal interest. I reserve the right to pay said principal sum with accrued interest at any time within said period of one year, provided that the proposed merger of said Railroad Company with the Butler & Pittsburg RR Co shall have been then completed. (signed) A C Huidekoper			10000000
	285	John A Leishman, In Sundry Accounts		130139377	
June 30	42	To Bills Receivable			
		For amount transferred, as of this date			118000000
Oct 1	399	Interest & Exchange,			
		Three months on $ 43 292 86	724.39		
		" " " $236.000.00	3540.00		4264.39
" "	364	Carnegie Steel Co Ltd			
		Order under agreement, Oct 31. 1896	100.000.00		
		For dividends on 1½% Capital #50.51.52	16.875.00		
		Interest on above Dividends	254.38		117129.38

1896

1896

Oct 31st	308 380	Carnegie Steel Co Ltd "Capital" To John A Leishman For one per cent (1%) Capital, purchased from him, under agreement dated Oct 31st 1896 1% = $250.000.00 @ 1.66 1/3	4 1 7 6 7 9 2 6	4 1 7 6 7 9 2 6
Nov 17	130 17	John Walker To New York Cleveland Gas Coal Co "Stock" For sale to him of my total holdings in this Company, under terms set forth in a certain letter to John Walker of this date, and by him accepted, copy of which letter is written below. The price of Fifty dollars ($50.00) is charged Mr Walker, solely for the reason that this is the price at which the Stock was held at date of sale, and it was thought best to adjust any profit or Loss with Mr Walker from time to time as he disposed of the Stock. Copy of letter is as follows:- To Mr John Walker Pittsburg Pa, November 17th 1896 Pittsburg Pa My dear Sir: I offer to sell you my New York and Cleveland Gas Coal Company Stock, 1313 Shares, on following terms, viz: The Stock will be transferred to you, and payment can be made me from time to time when you sell such portion, or portions of the Stock as you may elect to sell, the payments to be the net price received by you, and you to have the option to retain the remainder at the market price when this option is declared, paying therefor in cash, or by your note, with the Stock as collateral, bearing interest, and at such time as you may want. Until such option is declared the sale to you not to bear interest greater than the amount of dividends you may receive on the Stock. Should you feel at any time, previous to taking the Stock unsold on terms above stated, that you do not care to continue in the position of either owning the Stock or its value, I agree to cancel all obligation to me on your part by the return to me of the Stock, or the unsold portion of same. If this is satisfactory, please write me your acceptance, and I will transfer the Stock. Yours truly (signed) Andrew Carnegie I agree to purchase your 1313 Shares of New York and Cleveland Gas Coal Co Stock on the terms above mentioned. (signed) John Walker 1313 Shares @ 50	6 5 6 5 0 0 0	6 5 6 5 0 0 0
Nov 14	66 346	The Butler Pittsburgh RR Co "Stock" To The Carnegie Steel Co Ltd "Special Account" For amount paid J. H. Given Trustee, by authority given May 11th 1896, for my assessment to the Fund for constructing The Butler and Pittsburg Railroad 5% on $2.000.000 on Subscription	1 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0
" 4	348 349	Carnegie Steel Co Ltd "Special Account" To Interest & Exchange For Interest @ 5% on open account, per Statement rendered, copied in Statement Impression Book folio #118	2 1 2 6 1 1 1	2 1 2 6 1 1 1

1896

1896

	399	Interest & Exchange To Sundry Accounts		97004	
June 30	23	W. Randal Cremer 6 Months on $1427.07 @ 6%			4281
" "	359	James Carnegie 6 Months on $6185.62 @ 6%			18557
Oct 31	55	J & H. T. Martin 6 Months on $2657.87 @ 10%			13289
" "	97	Mrs Agnes L. King 6 Months on $2900.00 @ 6%			8700
" "	93	Mrs R. L. Begg 6 Months on $2900.00 @ 6%			8700
June 30	131	Elizabeth L. Hamlen 6 Months on $1209.66 @ 7%			4234
" "	195	John J. Hannen 6 Months on $9108.01 @ 6%			27324
" "	212	Mary Cambbell Mackenzie 6 Months on $1362.79 @ 6%			4088
" "	264	Elizar Brown 6 Months on $494.90 @ 6%			1485
" "	270	Margaret B. Wilson 6 Months on $1057.68 @ 12%			6346
Nov 4	364	Carnegie Steel Co Ltd "Open" To Carnegie Steel Co Ltd "Special" For amount of Interest transferred, charged in error to latter account		2126111	2126111
Oct 20	422	Charity & Gift To John Patterson		333586	
	69	For amount of Bond and Mortgage with Interest and advances standing in Ledger closed out, Bond & Mortgage being assigned to Rachel Patterson by Andrew Carnegie, and instructions given to keep all papers in connection therewith, for her benefit in my possession			333586
	399	Sundry Accounts, To Interest & Exchange			1037254
Nov 1	76	Lizzie Carow For 6 Months on $500.00 Mortgage @ 6%		1500	
" 1	91	George Lauder, For 6 Months @ 6% on $340501/100	10.215.04		
		Less 4 Months Interest @ " " $7500	150.00		
		" 1 " " @ " "	37.50	187.50	10.027.54
April 1	132	Carnegie Cooperative Association 6%			
		For 6 Months Interest @ 6% on $3000.00	90.00		
Oct 1		For 6 " " @ 6% on $3000.00	90.00	18000	
	217	Carnegie Cooperative Association "Loan"			
May 9		For 6 Months Interest @ 5% on $3000.00	75.00		
Nov "		For 6 " " @ 5% on $3000.00	75.00	1500	

1896

1896

1896					
Feby 4	64 288	Alexander King To Alexander King & Co "Special" For 10 Henderson Bridge & Bonds held by him sold this date @ 112%"		1120000	1120000
Feby 4	288 379	Alexander King & Co "Special" To Income Account For 10 Henderson Bridge & Bonds, Sold @ 112%" 11.200.00 Amount standing on Books @ 100%" 10.000.00		120000	120000
June 30	64 399	Alexander King To Interest & Exchange For Interest to date on open account @ 6%, per Statement filed in Trust Envelopes		108712	108712
Oct 19	399 242	Interest & Exchange To Colin Hunter For Interest on Trust Funds to date, 3 Months 19 days @ 6% on £5000.00. 242.97 Less difference in Exchange, between £5000.00 @ 4.87.95 and 4.84.50 1975		28322	28322
Dec 10	7 405	Ellsworth B Smith To Andrew Carnegie "Personal" For amount of Loan, made this day, secured by Note due June 10th 1897 with Interest.		25000	25000
" 14	364 257	Music Hall & Lt of N.Y. "Stock" To Music Hall & Lt "Advance" For 15 Shares Stock purchased @ 50.00 per notation of Andrew Carnegie, filed with Certificates		7500	7500
" 15	405 340	Andrew Carnegie "Personal" To Rev John Watson "Trust Funds" For amount of Loan made this day, Collateral security deposited being six H B Frick Coke & Bonds #80 to #85 both inclusive; It is Mr Carnegies desire that this account be kept upon a "gold basis" and all payments to be made in gold, or checks or bills representing gold.		624500	624500
" 29	331 364	Gilman Son & Co To Carnegie Steel & Lt For amount of Loan advanced by them at written request to John A Leishman President by Andrew Carnegie Note due December 29th 1897 with Interest @ 6% payable semi annually, with 73 Bonds and 12 Certificates of deposit for Westuck & Hamilton Bridge & Bonds as collateral		8750000	8750000

1896

1896

Dec 31		Interest & Exchange To Sundry Accounts		6 5 2 3 4 5	
	341	Miss Katharine Van Nest For 1% Interest on 26 N.B. Tack Coke & Bonds	✓		13000
	486	Miss Estelle Whitfield For 1% Interest on 10 N.B. Tack Coke & Bonds	✓		5000
	58	Mrs Caroline A. Wilson For 12 Months Interest on $3.307.00 @ 6%	✓		19842
	57	Mrs N.B. Bradley For 6 Months Interest on $5000.00 @ 7%	✓		17500
	25	Mrs Delia Morris For 6 Months Interest on $6000.00 @ 12%	✓		36000
	274	John Wallis For 6 Months Interest on $3000.00 @ 6%	✓		9000
	151	Allan Fennent For 6 Months Interest on $4351.50 @ 6%	✓		13055
	73	John D. Champlin For 6 Months Interest on $10000.00 @ 6%	✓		30000
	60	Miss Mary E. Brown For 6 Months Interest on $2600.00 @ 6%	✓		7800
	333	Morris Penn For 6 Months Interest on $20000.00 @ 6%	✓		60000
	348	Rev Charles H. Eaton For 6 Months Interest on $8000.00 @ 6%	✓		24000
	14	Mrs Alexander King For 6 Months Interest on $5000.00 @ 6%	✓		15000
	280	C.A. Maitland For Interest on Account to Date	✓		15128
	265	Miss Jeanie Wilson Dickie For 6 Months Interest on $6836.00 @ 6%	✓		20508
	283	Sir Wester Foster For 6 Months Interest on $7350.00 @ 6%	✓		22050
	123	Estate of Mrs Janet Robertson For 6 Months Interest on $10161.75 @ 9%	✓		45728
	71	George Lauder Jr For 3 Months Interest on $16000.00 @ 12%	✓		97500
	48	John Henderson For 6 Months Interest on $1047.75 @ 6%	✓		4875
	54	Mrs Amelia R. Hill For 6 Months Interest on $32835.35 @ 7%	✓		114927
	357	Mrs Jemima Roxburgh For 6 Months Interest on $9234.00 @ 7%	✓		32319
	358	Robert Colvill For 6 Months Interest on $10000.00 @ 6%	✓		30000
	359	James Carnegie For 6 Months Interest on $6371.19 @ 6%	✓		19113

1896

1896

Dec 31	400	Interest & Exchange To Sundry Accounts		235042	
	23	W. Randal Cremer For 6 Months Interest on $1469.83 @ 6%	✓		4409
	53	Madame Ximenez For 12 Months Interest on $4455.70 @ 10%	✓		44557
	59	C. Anderson For 12 Months Interest on $13719.13 @ 12%	✓		82315
	130	Elizabeth J. Hamlen For 6 Months Interest on $1252.00 @ 7%	✓		4382
	212	Mary Campbell Mackenzie For 6 Months Interest on $1403.67 @ 6%	✓		4210
	264	Eliza Brown For 6 Months Interest on $509.75 @ 6%	✓		1529
	270	Margaret B. Wilson For 6 Months Interest on $1121.14 @ 12%	✓		6726
	351	John O'Hara For Interest on Trust Funds to date @ 7%	✓		2349
	357	Hon Thomas Bent, M.P. For 6 Months Interest on $10838.87 @ 6%	✓		32517
	369	John C. Van Dyke For Interest to date on Trust Funds @ 6%	✓		7425
	195	John J. Hammer For 6 Months Interest on $9381.25 @ 6%	✓		28144
	211	Miss Margaret Sander For 6 Months Interest on $1225.00 @ 6%	✓		3675
	352	James D. Reed For Interest on Trust Funds @ 6% Statement folio 119	✓		12804
	365	Carnegie Steel Co Ltd To Sundry Accounts		18374865	
Jan 20	29	Union Supply Co Ltd "Capital" For Dividend #16			3191400
Dec 31	308	Carnegie Steel Co Ltd "Capital" For Dividend #53 of 1½% " " #54 of 6%			21750000 87000000
" "	286	John A. Leishman Dividend on 1½% " " 1½%			56250 225000
" "	91	George Sander Dividend on 2½% " " 2½%			75000 300000
" "	308	Carnegie Steel Co Ltd "Capital" For 1½% Capital Sold Jan 19th 1897 as at Dec 31st 1896			61275000
" "	400	Interest & Exchange On open account to date 22401.85 " Carnegie Schaw Pittsburg 7276.80 " $334000.00 Mrs. T.W. Carnegie 10020.00			396986

1896

1896

		Sundry Accounts			
	365	To Carnegie Steel Co Ltd			1546072 25
July 15	324	L. M. Mario "Homestead"			
		For purchase of above Property at Oakmont P.V.R.R.		2000000	
Dec 31	400	Interest & Exchange			
		For Interest on above purchase to date		10635 00	
" "	322	Carnegie Library "Homestead"			
		For Traveling Expense Draughtsman	1.00		
		Stakes for laying out Library	7.75	875	
" "	325	Union Railroad Co "Bonds"			
		For 1500 Bonds, at par		150000000	
" "	400	Interest & Exchange			
		For Interest on above Bonds from Sept 1st 1896			
		to December 31st 1896 @ 5%		2500000	
" "	406	Andrew Carnegie "Personal"		1500000	
	365	To Carnegie Steel Co Ltd			
		For amounts sent by them to New York to			
		Mrs L. W. Carnegie			
		Oct 29	500000		
		Nov 28	500000		
		Dec 31	500000		1500000
		Sundry Accounts			
	400	To Interest & Exchange			276098
" "	72	Robert Allen			
		For Interest on Loan to date		9416	
" "	76	Miss Jessie Carson			
		For Interest on B/M to date & Recording fee of 500		550	
" "	286	John A. Leishman			
		For 6 Months Interest on $917007.37 @ 6%		27501 22	
Dec 10	66	The Butler & Pittsburg R.R. Co "Stock"		16000000	
	346	To The Carnegie Steel Co Ltd "Special Ac"			
		For amount paid J. H. Given, Trustee by authority given			
		May 11th 1896 for my assessments to the fund for			
		conducting the Butler & Pittsburg Railroad			
		8% on $2.000.000.00 Subscription			16000000
Nov 27	423	Charity & Gift			
	322	To Carnegie Library Homestead			2461000
		For amount authorized to be expended, per letter of			
1897		Andrew Carnegie to R. A. Franks of this date, filed		23330000	
Jan 19		For additional amount authorized this date for cost			
		of furniture, Gymnasium apparatus, Billiard and			
		Pool Tables etc, per letter filed		1280000	

1896

1896

Dec 31	379	Sundry Accounts, To Income Account			3.867.980.48
		For adjustment of values in the following Stocks			
	308	The Carnegie Steel Co Ltd "Capital"			
		Total Book value $40.850.000.00			
		A.C. holds 56½% or $14.125.000 Cap @ 163.4 =	23.080.250.00		
		Less amount in Books, Dec 31st 1896	19.650.679.26	3.429.570.74	
	9	H. C. Frick Coke Co "Stock"			
		For value of 51213 Shares @ 61.97	3.153.542.90		
		Less amount in Books, Dec 31st 1896	2.809.698.82	343.844.08	
	332	Youghiogheny Northern Ry Co "Stock"			
		For value of 2109 Shares @ 50.84	107.236.32		
		Less amount in Books, Dec 31st 1896	101.666.45	5.569.87	
	370	Youghiogheny Water Co "Stock"			
		For value of 256½ Shares @ 110.02½	28.221.15		
		Less amount in Books, Dec 31st 1896	27.459.61	761.54	
	236	Mt Pleasant Water Co "Stock"			
		For value of 771 Shares @ 78.93¾	60.858.88		
		Less amount in Books Dec 31st 1896	56.805.74	4.053.14	
	408	Ispoller Water Co "Stock"			
		For value of 1280 Shares @ 52.96¾	67.795.20		
		Less amount in Books, Dec 31st 1896	66.673.92	1.121.28	
	29	Union Supply Co Ltd "Capital"			
		For value of $31.914.75 "Capital" @ 440.2	140.485.43		
		Less amount in Books, Dec 31st 1896	57.425.60	8.305.983	
"	423	Charity Account Gift		4.575.00	
	257	To The Music Hall Co Ltd "Advanced"			
		For Authors Club Rent for 1895	2.500.00		
		" " " Jan 1st Oct 1st 1896	1.875.00		
		Subscription to Metropolitan School of Fine			
		Arts (Rent to Oct 1st 1896), per Statement rendered by Howard Russell Butler and	200.00		
		verbally approved by Andrew Carnegie 1/5/97			4.575.00
"	386	Carnegie Steel Co Ltd		4.500.00	
	328	To Braddock Library Expenses			
		For allowance for last half year of 1896			
		6 Months @ 750.00			4.500.00
"	137	Profit & Loss		5.536.903	
		To Sundry Accounts			
	328	Braddock Library Expenses Amount transferred to close			76.000.00
	406	Andrew Carnegie Personal do			1.338.831.50
	423	Charity Account Gift do			4.138.858.88

1896

Dec 31		Sundry Accounts Dr Profit & Loss		40177677
	137			
	379	Income Account Amount transferred to close	38997398	
	400	Interest & Exchange do	1180279	
" "	137	Profit & Loss	34623974	
	478	Cr Stock Account For amount transferred to close former account		34623974
" "	406	Andrew Carnegie "Personal"	2310	
	227	Cr Petty Cash at New York For Patrick pervice at #5 West 51st Street from December 1895 to October 1896 @ 150 per month 16.50 Water Tax paid at 125 West 52d Street 6.60		2310
" 14	257	Music Hall Co Ltd "Advances"	75000	
	406	Cr Andrew Carnegie "Personal" For 15 Shares of Stock in Music Hall Co Ltd purchased from Marshall Sayers #19 for 10 Shares, and "John B. Manning #99 " 5 . This amount was credited in error to Music Hall Co Ltd advance Journal folio #390, as it was thought the Stock had been purchased from them.		75000
1897				
Jan 29	400	Interest & Exchange	9667	
	333	Cr Mario Reno For 29 days Interest on Trust Funds, full settlement being made this day $20.000.00 @ 6%		9667
	66	The Butler & Pittsburgh Railroad Co "Stock"		
	346	Cr The Carnegie Steel Co Ltd "Special Acct"		32000000
		For amount paid J. H. Given, Trustee by authority given May 11th 1896 for my assessments to the fund for constructing The Butler & Pittsburgh Railroad		
Jan 9		8% on $2.000.000.00 Subscribed	16000000	
Feb 9		8% " " "	16000000	
May 6	425	Charity & Gift	1000000	
	353	Cr Dr Jasper J. Garraway For amount of his Draft returned, and account closed, per instructions from A. C. letter of this date		1000000
Feby 23	406	Andrew Carnegie "Personal"	100000	
	359	Cr James Carnegie For amount received from him, per A.C. letter of this date filed with James Carnegie Trust Envelope		100000

1897

1897

May 10	407 369	Andrew Carnegie "Personal" To John C. Van Dyke For amount received from him, per letter of A.C. this date, filed with John C. Van Dyke Trust Envelope		190000	190000
" 19	407 410	Andrew Carnegie "Personal" To Annie Loftus For amount to be placed to her credit, per A.C. letter of this date, filed with her Trust Envelope		100000	100000
" 27	407 410	Andrew Carnegie "Personal" To Annie Loftus For amount to be placed to her credit, per A.C. letter of this date, filed with her Trust Envelope		100000	100000
" 28	407 352	Andrew Carnegie "Personal" To James D. Reid For amount to be placed to his credit, per A.C. letter of this date, filed with Trust Envelope £200 /- @ 4.87		97400	97400
" 12	330 400	A.C. Auditor's Ope To Interest & Exchange For Interest on Note, less payments made on account, to date, per Statement copied in folio #		57025 0	57025 0
	400	Interest & Exchange To Sundry Accounts		57727	
March 10	250	William Morrison For 6 Months Interest on Trust Funds £500 /- @ 6%			7316
June 30	180	Henry D. Whitfield For 6 Months Interest on 21 A.C. Frick Coke Co Bonds @ 1%			10500
March 31	50	Mrs Catharine Hogan For Interest on Trust Funds to date			9222
April 30	93	Mrs R.S. Begg For 6 Months Interest on Trust Funds $2900.00 @ 6%			8700
" "	97	Mrs Agnes S. Krieg For 6 Months Interest on Trust Funds $2900.00 @ 6%			8700
" "	55	Misses J & H.J. Martin For 6 Months Interest on Trust Funds, $2857.87 @ 10%			13289

1897

1897

May 31	400	Interest & Exchange	810	
	350	To John O'Hara		
		For Interest on Guest Funds, to date		810
March 9	66	The Butler & Pittsburg Ry Co "Stock"	16000000	
	346	To the Carnegie Steel Co Ltd "Special"		
		For amount paid J.A. Given Trustee, per authority given May 11th 1896 for my assessments to the fund for constructing the Butler and Pittsburg Railroad, 8% on $2.000.000.00 Subscribed		16000000
	66	The Butler & Pittsburg Ry Co "Stock"	48000000	
	365	To The Carnegie Steel Co Ltd "Open"		
		For amount paid J.A. Given, Trustee, per authority given May 11th 1896 for my assessments to the fund for constructing the Butler and Pittsburg Railroad,		
April 10		8% on $2.000.000.00 Subscribed		16000000
May "		8% " " "		16000000
June "		8% " " "		16000000
	365	The Carnegie Steel Co Ltd In Sundry Accounts	708.240.82	
	308	Carnegie Steel Co Ltd "Capital"		
March 31		For dividend #55 1½%		2118750.00
June 30		" " #56 1½%		2118750.00
	91	George Lauder		
March 31		For Cash ½ dividend #55		750000
June 30		" do ½ " #56		750000
	286	John A. Leishman		
March 31		For Cash		562500
June 30		" do		562500
" "		" do		702647
	9	H.C. Frick Coke Co "Stock"		
March 31		For dividend #5		512130.00
May 20		" " #6		256050
	29	Union Supply Co Ltd		
May 20		For dividend #17		319140.00
June 11		" " #18		212760.00
	407	Andrew Carnegie "Personal"		
May 20		For amount transferred by Louise W. Carnegie for Property purchased at Dunfermline, per her written request		1133500
	400	Interest & Exchange		
June 30		For Interest on open account 21.837.13		
" "		" " " Special Deposit 7.524.35		
" "		" " " L.W.C. Special 10.020.00		
" "		" " " Carnegie Library, Pgh 7250.37		46631.85

1897

1897

June 30		Sundry Accounts			
	365	To Carnegie Steel Co Ltd			7503275
	407	A. Carnegie "Personal"			
Jan 25		For Cash sent Mrs L. A. Carnegie	5000.00		
Feby 27		" " " do	5000.00		
March 19		" " " do	5000.00		
April 30		" " " do	5000.00		
May 24		" " " do	5000.00	2500000	
Feby 28		" " paid Pitt Scott, G. Millard Musicker		3275	
	426	Charity & Gift			
April 5		For amount paid A. B. Frick, Treasurer for Carnegie Fine Arts Museum Collection Fund		5000000	
		Sundry Accounts			
	401	To Interest & Exchange			4875077
May 1	91	George Lauder			
		For 6 Months @ 6% on $33575.29	10.065.87		
		Less 4 " @ " $37500.00	750.00		
		" 1 " @ " $7500.00	37.50	787.50	927837
June 29	331	Gilman Son & Co			
		For 6 Months Interest on $8750.00 @ 6%		26250	
" 30	286	John A. Teichmann			
		For Interest on open account to date			
		3 Months on $916 392 59	1374 89		
		3 " " $910 767 59	1366 151	2740740	
" "	64	Alexander King			
Dec 31		For 6 Months Interest on $40000.00 @ 6%		120000	
June 30		For 6 " " " " 6%		120000	
July 11	129	Wm B. Tuthill			
		6 Months on $2500.00 @ 6%		7500	
April 1	132	Carnegie Cooperative Association B/M			
		6 Months on $3000.00 @ 6%		9000	
May 9	277	Carnegie Cooperative Association Loan			
		6 Months on $3000.00 @ 5%		7500	
June 1	278	Samuel B. Dick			
		10 Months 16 days on $9500.00 @ 6%	3950.00		
		11 " 12 " " $10000.00 @ 6%	2850.00	680000	